

**Mail Stop 4561**

November 5, 2007

Larry Wilcox  
Chief Executive Officer  
UC Hub Group, Inc.  
285 East Warm Springs Road,  
Suite 1058  
Las Vegas, Nevada 89119

**Re: UC Hub Group, Inc.  
Form 10-KSB for the Fiscal Year July 31, 2006  
Filed on November 13, 2006  
Form 10-QSB for the Quarter Ended January 31, 2007  
Filed on March 22, 2007  
File No. 001-15665**

Dear Mr. Wilcox:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief