

Mail Stop 4561

June 29, 2007

VIA U.S. MAIL

Mr. Simon Lamarche
Chief Executive Officer
United American Corporation
4150 Ste-Catherine Quest, Suite 200,
Montreal, Quebec, Canada H3Z 0A1

**Re: United American Corporation.
Form 10-K for the year ended December 31, 2005
Filed April 17, 2006
File No. 0-27621**

Dear Mr. Lamarche:

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

Sincerely,

Daniel L. Gordon
Branch Chief