



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 6, 2021

Douglas Beplate  
Chairman of the Board of Directors  
United Health Products, Inc.  
10624 S. Eastern Ave.  
Suite A209  
Henderson, NV 89052

**Re: United Health Products, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed July 9, 2020**  
**File No. 000-27781**

Dear Mr. Beplate:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences