



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

DIVISION OF  
CORPORATION FINANCE

January 6, 2011

Carole R. Wright  
Chief Financial Officer  
Innovaro, Inc.  
2109 Palm Avenue  
Tampa, FL 33605

**Re: UTEK Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 22, 2010**  
**File No. 001-15941**

Dear Ms. Wright:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Daniel L. Gordon  
Branch Chief