



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

DIVISION OF  
CORPORATION FINANCE

June 18, 2014

Via E-mail

Harry Bagot  
Chief Executive Officer  
US Fuel Corporation  
277 White Horse Pike #200  
Atco, New Jersey 08004

**Re: US Fuel Corporation  
Registration Statement on Form 10-12G  
Filed May 1, 2014  
File No. 0-31959**

Dear Mr. Bagot:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ A.N. Parker *for*

H. Roger Schwall  
Assistant Director

cc: Louis Taubman  
Hunter Taubman Weiss, LLP