

Mail Stop 3561

March 6, 2008

Thomas M. Livia, President  
PC Universe, Inc.  
504 NW 77<sup>th</sup> Street  
Boca Raton, Florida 33487

**Re: PC Universe, Inc.  
Form 10  
Filed September 11, 2007  
Form 10-Q for the Quarter Ended September 30, 2007  
File No. 0-52804**

Dear Mr. Livia:

We have completed our review of your Form 10 and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director