



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 24, 2008

Mr. Benjamin Leboe  
Chief Financial Officer  
800 West Pender Street, Suite 1410  
Vancouver, British Columbia  
Canada, V6C 2V6

Re: **Uranerz Energy Corporation**  
Form 10-KSB for the Fiscal Year Ended December 31, 2006  
File No. 1-32974

Dear Mr. Leboe:

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

Sincerely,

Karl Hiller  
Branch Chief