



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

DIVISION OF  
CORPORATION FINANCE

January 28, 2011

Mr. Glenn Catchpole  
President and Chief Executive Officer  
Uranerz Energy Corporation  
1701 East "E" Street  
P.O. Box 59850  
Casper, Wyoming 82605-0850

**Re: Uranerz Energy Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 15, 2010**  
**File No. 1-32974**

Dear Mr. Catchpole:

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

Sincerely,

H. Roger Schwall  
Assistant Director