



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

July 5, 2006

Via Facsimile

Robert M. Carmichael
Chief Executive Officer and Chief Financial Officer
United Companies Corporation
940 N.W. 1st Street
Fort Lauderdale, FL 33311

RE: United Companies Corporation
Form 10-KSB: For the Year Ended December 31, 2005
File Number: 333-99393

Dear Mr. Carmichael:

We have completed our review of your Form 10-KSB and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay
Accounting Branch Chief