



DIVISION OF
CORPORATION FINANCE

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

November 16, 2011

Via E-mail

Omar Cunha
President
UHF Incorporated
c/o Unity Venture Capital Associates Ltd.
1270 Avenue of the Americas
New York, New York 10020

**Re: UHF Incorporated
Schedule 14C
Filed October 31, 2011
File No. 000-49729**

Dear Mr. Cunha:

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/ Daniel Greenspan for

Jeffrey Riedler
Assistant Director

cc: Vincent J. McGill
Eaton & Van Winkle LLP
3 Park Avenue
New York, NY 10016