



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

April 22, 2008

Richard Bachman  
President and Director  
Urex Energy Corporation  
10580 N. McCarran Blvd., Building 115-20  
Reno, Nevada 89503

**Re: Urex Energy Corporation  
Form 10-KSB  
Filed July 17, 2007  
File No. 000-50191**

Dear Mr. Bachman:

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

Sincerely,

A handwritten signature in black ink, appearing to read "C. White".

Christopher J. White  
Branch Chief