



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

August 18, 2008

Via U.S. mail and facsimile

Dyron M. Watford
Chief Financial Officer and Chairman
Universal Energy Corp.
30 Skyline Drive
Lake Mary, Florida 32746

**Re: Universal Energy Corp.
Schedule 14A
Filed July 18, 2008
File No. 0-50284**

Dear Mr. Watford:

We have completed our review of the above referenced filing and your response letter and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

Cc: M. Duru
J. Madison