



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 31, 2009

**Via U.S. Mail and Fax (800-805-4561)**

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

**Re: Universal Energy Corp.  
Form 10-KSB for Fiscal Year Ended December 31, 2007  
Filed April 15, 2008  
Form 10-KSB/A for Fiscal Year Ended December 31, 2007  
Filed March 30, 2009  
Form 10-Q for Fiscal Quarter Ended September 30, 2008  
Filed November 19, 2008  
Form 10-Q/A for Fiscal Quarter Ended September 30, 2008  
Filed March 30, 2009  
File No. 0-50284**

Dear Mr. Watford:

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

Sincerely,

Chris White  
Branch Chief