



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

April 8, 2008

Mr. G. Rowland Carey
President, Chief Executive Officer
USA Superior Energy Holdings, Inc.
1726 Augusta Drive, Suite 105
Houston, TX 77057

Re: USA Superior Energy Holdings, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2006
Filed April 13, 2007
File No. 0-52405

Dear Mr. Carey:

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

Sincerely,

Jill S. Davis
Branch Chief