



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

March 14, 2007

Mr. Richard Schler
President, Principal Executive Officer and Director
Uranium Star Corp.
901 – 141 Adelaide St. W.
Toronto, Ontario, Canada M5H 3L5

**Re: Uranium Star Corp.
Form 8-K/A Filed March 13, 2007
File No. 000-51151**

Dear Mr. Schler:

We have completed our review of your Item 4.01 Form 8-K and related filings and have no further comments at this time.

Sincerely,

April Sifford
Branch Chief

cc: Ryan Milne

via facsimile
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