

Mail Stop 3561

August 8, 2008

Mr. Randy Moseley  
Chief Financial Officer  
Utilicraft Aerospace Industries, Inc.  
7339 Paeso Del Volcan  
Albuquerque, NM 87121

**Re: Utilicraft Aerospace Industries, Inc.  
Form 10-KSB for the fiscal year ended December 31, 2007  
File No. 333-128758**

Dear Mr. Moseley:

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

Sincerely,

Joseph Foti  
Senior Assistant Chief Accountant