

Mail Stop 3561

June 2, 2006

Alexander Long, President
UGODS, Inc.
9101 West Sahara, Suite 105-195
Las Vegas, NV 89117-5772

**Re: UGODS, INC.
Amendment No. 2 to the
Registration Statement on Form SB-2
Filed May 24, 2006
File No. 333-131131**

Dear Mr. Long:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Comments

1. Please revise your filing to include financial statements required in accordance with Item 310 of Regulation S-B. For example, for your filing to be declared effective on or before September 11, 2006 you would need to include, at a minimum, (i) an audited balance sheet as of January 31, 2006 (the end of your most recent fiscal year) (ii) audited statements of income, cash flows and changes in stockholders' equity for the period from inception (February 8, 2005) to January 31, 2006, (iii) an interim balance sheet as of April 30, 2006 (the end of your most recent fiscal quarter) (iv) interim statements of income, cash flows and changes in stockholders' equity for the fiscal quarter ended April 30, 2006 and for the period from inception (February 8, 2005) to April 30, 2006, and (v) notes to the financial statements for each period presented.
2. Please provide a current dated consent of the independent accountants in any amendments.

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

You may contact Brian K. Bhandari, Staff Accountant, at (202) 551-3390 or Hugh West, Accounting Branch Chief, at (202) 551-3399 if you have questions regarding comments on the financial statements and related matters. Please contact Goldie B. Walker, Financial Analyst, at (202) 551-3234 or me at (202) 551-3790 with any other questions.

Sincerely,

John D. Reynolds
Assistant Director

cc: 1st Global Stock Transfer, LLC
7361 Prairie Falcon Road, Suite 110
Las Vegas, NV 89128