



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

February 23, 2010

Mr. Dennis Tan  
President and CEO  
Uranium 308 Corp.  
2808 Cowan Circle  
Las Vegas, NV 89102

**Re: Uranium 308 Corp.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed April 15, 2009  
Form 10-Q for the Fiscal Quarter Ended September 30, 2009  
Filed November 20, 2009  
Response Letter Dated January 5, 2010  
File No. 0-52476**

Dear Mr. Tan:

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

Sincerely,

Anne Nguyen Parker  
Branch Chief