



DIVISION OF
CORPORATION FINANCE

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

March 29, 2011

Via U.S. Mail and Facsimile

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

**Re: Uranium 308 Corp.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed April 16, 2010
Commission File No.: 000-52476**

Dear Mr. Tan:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Mark Shannon
Branch Chief