



DIVISION OF
CORPORATION FINANCE

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

August 4, 2010

Ian Edmonds
President and Chief Executive Officer
Universal Power Group, Inc.
1720 Hayden Drive
Carrollton, Texas 75006

Re: Universal Power Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
File No. 001-33207

Dear Mr. Edmonds:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief