



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

November 12, 2009

Mr. Ken Liebscher
Secretary/Director, UTEC, Inc.
7230 Indian Creek Ln.
Las Vegas, NV 89149

**RE: Form 8-K Item 4.01 filed November 2, 2009
File No. 0-53241**

Dear Mr. Liebscher:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3732.

Sincerely,

Melinda Hooker
Staff Accountant