



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

DIVISION OF  
CORPORATION FINANCE

August 20, 2010

Howard Bouch  
Secretary, CFO and Director  
UTEC, Inc.  
7320 Indian Creek Lane  
Suite 201  
Las Vegas, Nevada 89149

**Re: UTEC, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed on August 2, 2010**  
**File No. 000-53241**

Dear Mr. Bouch:

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

Sincerely,

Pamela A. Long  
Assistant Director

cc: Mark Lee, Esq. (*via facsimile at (916) 448-1709*)  
Greenberg Traurig, LLP  
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Suite 1100  
Sacramento, CA 95814