

April 29, 2009

Via U.S. Mail and Facsimile (814-726-8012)

Myron L. Turfitt
President
United Refining Energy Corp.
823 Eleventh Ave.
New York, New York 10019

**Re: United Refining Energy Corp.
Form 10-K for the Fiscal Year Ended August 31, 2008
Filed December 1, 2008
File No. 1-33868
Response Letter Dated April 1, 2009**

Dear Mr. Turfitt:

We refer you to our comment letter dated March 27, 2009 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: John Reynolds
Assistant Director
Division of Corporation Finance