



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

August 19, 2010

Mr. John A. Catsimatidis  
Chairman and Chief Executive Officer  
United Refining Energy Corp.  
823 Eleventh Avenue  
New York, NY 10019

**Re: United Refining Energy Corp.  
Preliminary Proxy Statement on Schedule 14A, Amendment No. 2  
Filed November 24, 2009  
Response Letters Dated November 24, 2009 and November 27, 2009  
File No. 001-33868**

Dear Mr. Catsimatidis:

This is to confirm that, on November 27, 2009, we informed your counsel that we had no further comments on your filing.

Sincerely,

H. Roger Schwall  
Assistant Director