



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