



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

DIVISION OF  
CORPORATION FINANCE

November 5, 2021

Isaac H. Sutton  
Chairman and Chief Executive Officer  
Corporate Universe, Inc.  
2093 Philadelphia Pike #8334  
Claymont, DE 19703

**Re: Corporate Universe, Inc.**  
**Registration Statement on Form 10-12G**  
**Filed April 26, 2021**  
**File No. 000-56271**

Dear Mr. Sutton:

We issued comments to you on the above captioned filing on August 20, 2021. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by November 19, 2021. If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Ronald (Ron) E. Alper at 202-551-3329 or James Lopez at 202-551-3536 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Matt Stout