



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2021

Erik S. Nelson  
Chief Executive Officer, President, and Director  
UAN Power Corp  
2030 Powers Ferry Road SE, Suite #212  
Atlanta, GA 30339

**Re: UAN Power Corp**  
**Registration Statement on Form 10-12g**  
**Filed August 4, 2021**  
**File No. 000-54334**

Dear Mr. Nelson:

We issued comments to you on the above captioned filing on August 30, 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 October 14, 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 Gregory Herbers at 202-551-8028 or Pam Howell at 202-551-3357 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Michael Littman