



DIVISION OF  
CORPORATION FINANCE

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

November 5, 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 on the above captioned filing on August 30, 2021. On September 30, 2021, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, 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