



DIVISION OF  
CORPORATION FINANCE

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

December 9, 2010

Mr. Jacques Tizabi  
Chief Financial Officer  
Universal Detection Technology  
340 North Camden Drive, Suite 302  
Beverly Hills, California 90210

**Re: Universal Detection Technology  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed April 15, 2010  
File No. 001-09327**

Dear Mr. Tizabi:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief