



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

June 24, 2008

Murray S. Kessler
Chairman of the Board, Chief Executive Officer and President
UST Inc.
6 High Ridge Park, Building A
Stamford, Connecticut 06905

Re: UST Inc.
Form 10-K for the fiscal year ended December 31, 2007
Filed February 22, 2008
Definitive Proxy Statement on Schedule 14A
Filed March 24, 2008
File No. 000-17506

Dear Mr. Kessler:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Rolaine S. Bancroft
Special Counsel