



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