

Mail Stop 3561

September 18, 2007

Marc A. Weisman, Co-Chairman of the Board of Directors  
UST Liquidating Corporation  
201 Post Street, Suite 100  
San Francisco, CA 94108

**Re: UST Liquidating Corporation  
Form 10-KSB for Fiscal Year Ended  
June 30, 2006  
File No. 0-16011**

Dear Mr. Weisman:

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

Sincerely,

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth  
Companies

cc: Marc A. Weisman, Director (via fax)  
Clifford A. Brandeis, Esq.  
Zukerman Gore & Brandeis, LLP  
Via Fax: (212) 223-6433