

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

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FILER

**United Refining Energy Corp**

CIK: **1405037** | IRS No.: **421732420** | State of Incorporation: **DE** | Fiscal Year End: **0831**  
Type: **CORRESP**  
SIC: **6770** Blank checks

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NEW YORK NY 10019  
212-956-5803

UNITED REFINING ENERGY CORP.  
823 Eleventh Avenue  
New York, New York 10019

December 4, 2007

**VIA EDGAR AND FACSIMILE**

United States Securities and Exchange Commission  
Mail Stop 3561  
Washington, D.C. 20549

Attn: John Reynolds  
Assistant Director

Re: **United Refining Energy Corp. (the "Registrant")**  
**Registration Statement on Form S-1, as amended**  
**SEC File No. 333-144704**

Dear Sir:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the Registrant hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:30 p.m. on Thursday, December 6, 2007, or as soon as thereafter practicable.

Please note that we acknowledge the following:

should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

the company may not assert this action as defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

/s/ James E. Murphy

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James E. Murphy  
Chief Financial Officer