



DIVISION OF  
CORPORATION FINANCE

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

May 9, 2013

Via Email

Chia Hsun Wu  
Chief Executive Officer  
Uni Core Holdings Corporation  
Room 1207, Bank of America Tower  
12 Harcourt Road  
Central, Hong Kong

**Re: Uni Core Holdings Corporation  
Form 10-K for fiscal year end June 30, 2012  
Filed October 15, 2012  
File No. 000-30430**

Dear Mr Wu:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Carlos Pacho for

Assistant Director  
Larry Spigel

cc: Via Email  
Paul David Marotta, Esq.  
The Corporate Law Group