



DIVISION OF  
CORPORATION FINANCE

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

February 20, 2019

Howard Curd  
Chief Executive Officer  
Uniroyal Global Engineered Products, Inc.  
1800 2nd Street Suite 970  
Sarasota, Florida 34236

**Re: UNIROYAL GLOBAL ENGINEERED PRODUCTS, INC.**  
**Form 10-K**  
**Filed March 19, 2018**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 27, 2018**  
**File No. 000-50081**

Dear Mr. Curd:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products