



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

Mail Stop 6010

August 21, 2008

Via Facsimile and U.S. Mail

Mr. Jacques Tizabi
Chief Executive Officer
Universal Detection Technology
9595 Wilshire Blvd, Suite 700
Beverly Hills, CA 90212

**RE: Universal Detection Technology
Form 10-KSB for the year ended December 31, 2007
Filed April 14, 2008
File No. 1-09327**

Dear Mr. Tizabi:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief