



DIVISION OF
CORPORATION FINANCE

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

December 9, 2010

Mr. Jacques Tizabi
Chief Financial Officer
Universal Detection Technology
340 North Camden Drive, Suite 302
Beverly Hills, California 90210

**Re: Universal Detection Technology
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed April 15, 2010
File No. 001-09327**

Dear Mr. Tizabi:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief