

October 10, 2006

Fax (954) 331-7269
Mail Stop 0406

Mitch K Dauerman
Executive Vice President
Chief Financial Officer & Treasurer
Ultimate Software
2000 Ultimate Way
Weston, FL 33326

**RE: Ultimate Software Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 15 2006
Forms 8-K Filed April 26, 2006 and July 26, 2006
File # 000-24347**

Dear Mr. Dauerman,

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

Sincerely,

Kathleen Collins
Accounting Branch Chief