

Room 4561  
Via fax (954) 331-7235

August 21, 2008

Scott Scherr  
Chief Executive Officer  
The Ultimate Software Group, Inc.  
2000 Ultimate Way  
Weston, FL 33326

**Re: The Ultimate Software Group, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed on March 13, 2008  
File no. 0-24347**

Dear Mr. Scherr:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief