



DIVISION OF
CORPORATION FINANCE

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

April 20, 2011

Terrance K. Wahlberg
Vice President, Chief Financial Officer,
Secretary and Treasurer
ULURU Inc.
4452 Beltway Drive
Addison, TX 75001

Re: ULURU Inc.
Preliminary Proxy Statement on Form PRE14A
Filed April 5, 2011
File No. 001-33618

Dear Mr. Wahlberg:

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

Sincerely,

Jeffrey Riedler
Assistant Director