

Mail Stop 4561

January 18, 2007

*By U.S. Mail and Facsimile to 201-541-1778*

Roman Price  
Chairman of the Board, President, Chief Executive Officer  
Ultitek, Ltd.  
560 Sylvan Avenue  
Englewood Cliffs, NJ 07632

Re: Ultitek, Ltd.  
Registration Statement on Form 10-12(g)  
Amendment No. 7  
Filed January 10, 2007  
File No. 0-51819

Dear Mr. Price:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

The purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Financial Statements

Note A – Restatements, page F-7

1. Please refer to your response to prior comment 1 in which you state that you have not restated your financial statements to record the shares issued for legal services

utilizing the fair value of the equity instruments issued because you believe the value of the services received is more measurable. We disagree with your conclusion for the reasons set forth in our previous comment letter and continue to believe that the best evidence of fair value is market trades between unrelated third parties. Please revise to record the shares issued for legal services at the fair value of the equity instruments issued.

2. Please revise this note to provide an expanded discussion of the nature of each issue that resulted in a restatement to your financial statements. Similarly revise the forepart the Results of Operations section of MD&A, including quantification of the effects of your restatements on prior reported financial statements.

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Mr. Roman Price  
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In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Rebekeh Moore at 202-551-3463 or Paul Cline at 202-551-3851 if you have questions regarding comments on the financial statements and related matters. Please contact Jessica Livingston at 202-551-3448 or me at 202-551-3418 with any other questions.

Sincerely,

William Friar  
Senior Financial Analyst  
Financial Services Group

cc: Virginia K. Surlis  
The Surlis Law Firm  
The Galleria  
2 Bridge Ave  
Red Bank, NJ 07701