



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 21, 2009

Mr. Neil Bloesch
Chief Executive Officer, Principal Accounting Officer
Ultra Sun Corp.
1532 East St. Marks Court
Salt Lake City, Utah 84124

**RE: Ultra Sun Corp.
Form 10-12G/A
Filed April 15, 2009
File No. 000-53571**

Dear Mr. Bloesch:

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

Sincerely,

Larry Spigel
Assistant Director

Cc: Victor Schwarz, Esq.
VIA FACSIMILE: (801) 685-0949