



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

via U.S. mail and facsimile

Mail Stop 4631

May 2, 2011

Via mail and facsimile to (415) 449-3550

Mr. George Vogeley, Chief Executive Officer and Chief Financial Officer
Ultimate Products Corporation
530 Avenue Del Prado, Suite 339
Novato, CA 94949

**RE: Ultimate Products Corporation
Form 10-K for the Fiscal Year Ended March 31, 2010 filed July 9, 2010
Forms 10-Q for the Fiscal Quarters Ended June 30, 2010, September
30, 2010, and December 31, 2010
File No. 333-152011**

Dear Mr. Vogeley:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief