



DIVISION OF
CORPORATION FINANCE

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

April 22, 2011

Alan Shortall
Chief Executive Officer
Unilife Corporation
250 Cross Farm Lane
York, PA 17406

Re: Unilife Corporation
Registration Statement on Form S-3
Filed March 31, 2011
File No. 333-173195
Post-Effective Amendment No. 2 to Form S-1 on Form S-3
Filed March 31, 2011
File No. 333-167631

Dear Mr. Shortall:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form S-3
Overview, page 3

1. Please revise this section to disclose your total assets and net loss as of the fiscal year ended June 30, 2010 and the fiscal quarter ended December 31, 2010. Please also revise this section to provide a comparison of the total revenues and net loss as of the fiscal year ended June 30, 2010 and the fiscal year ended June 30, 2009 and to describe your auditor's going concern opinion.

Selling Stockholders, page 13

2. Please expand your disclosure to provide additional details about the offerings in which the selling security holders received their securities, including dates of the offerings and consideration paid.

Plan of Distribution, page 18

3. Please revise to disclose that the selling shareholders may be deemed underwriters.

Post-Effective Amendment No. 2 to Form S-1 on Form S-3

4. Please revise your disclosure to comply with the above comments, as applicable.

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 the information the Securities Act of 1933 and all applicable Securities Act rules require. 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.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Alan Shortall
Unilife Corporation
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Please contact Allicia Lam at (202) 551-3316 or me at (202) 551-3528 with any other questions.

Sincerely,

Amanda Ravitz
Assistant Director