



UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

May 25, 2010

Wei Guo  
President  
Ultra Glory International Ltd.  
c/o Bill Huo, Esq.  
Kramer Levin Naftalis & Frankel LLP  
1177 Avenue of the Americas  
New York, New York 10036

**Re: Ultra Glory International Ltd.**  
**Amendment No. 2 to Registration Statement on Form 20-F**  
**Filed May 18, 2010**  
**File No. 000-53914**

Dear Mr. Guo:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Bill Huo, Esq.  
Kramer Levin Naftalis & Frankel LLP  
*Via Facsimile* (212) 715-8000