



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2012

Via E-mail

Shawn Arizmendi

President

Ultimate Rack, Inc.

331 Valley Mall Parkway #215

East Wenatchee, WA 98802

**Re: Ultimate Rack, Inc.  
Amendment No. 3 to Registration Statement on Form S-1  
Filed September 27, 2012  
File No. 333-179188**

Dear Mr. Arizmendi:

We have reviewed your response to our letter dated September 7, 2012 and have the following additional comments.

Prospectus Summary, page 1

Overview, page 1

1. Please revise the first sentence of the fourth paragraph to disclose your cash on hand as of the most recent practicable date or confirm that this figure is unchanged since the filing of your last amendment. Please also update the remainder of the fourth paragraph, as applicable.

Summary of Consolidated Financial Information, page 2

2. Please revise to reflect the interim period ended July 31, 2012.

Please contact Nolan McWilliams at (202) 551-3217 or me at (202) 551-3469 with any questions you may have.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief