



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

July 10, 2009

Mr. John C. Casper
Chief Financial Officer
Ultralife Corporation
2000 Technology Parkway
Newark, New York 14513

Re: Ultralife Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 13, 2009
File No. 000-20852

Dear Mr. Casper:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief