



DIVISION OF  
CORPORATION FINANCE

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

April 3, 2024

Michael Manna  
Chief Executive Officer  
ULTRALIFE CORP  
2000 Technology Parkway  
Newark, New York 14513

**Re: ULTRALIFE CORP**  
**Registration Statement on Form S-3**  
**Filed March 29, 2024**  
**File No. 333-278360**

Dear Michael Manna:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Erin Donahue at 202-551-6063 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing