



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

Mail Stop 3030

April 6, 2010

Mr. Mahedi A. Jiwani
Chief Financial Officer
Uroplasty, Inc.
5420 Feltl Road
Minnetonka, Minnesota, 55343

Re: Uroplasty, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2009
Filed June 4, 2009
File No. 001-32632 |

Dear Mr. Jiwani:

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