



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2013

Via Email

Mr. David B. Kaysen  
Chief Executive Officer  
Uroplasty, Inc.  
5420 Feltl Road  
Minnetonka, Minnesota 55343

**Re: Uroplasty, Inc.**  
**Form 10-K for the Fiscal Year Ended March 31, 2012**  
**Filed May 24, 2012**  
**File No. 001-32632**

Dear Mr. Kaysen:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn  
Accounting Branch Chief