



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