



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