July 9, 2007

Mr. Robert W. Fishback Chief Financial Officer Ultralife Batteries, Inc. 2000 Technology Parkway Newark, New York 14513

**RE:** Ultralife Batteries, Inc.

Form 10-K for the year ended December 31, 2006

File No. 0-20852

Dear Mr. Fishback:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Martin F. James Senior Assistant Chief Accountant