

April 3, 2024

Michael Manna  
Chief Executive Officer  
ULTRALIFE CORP  
2000 Technology Parkway  
Newark, New York 14513

Statement on Form S-3

2024

Re: ULTRALIFE CORP  
Registration

Filed March 29,

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.

Donahue at 202-551-6063 with any questions.

Please contact Erin

Sincerely,

Division of Corporation Finance

Office of Manufacturing