

VIA EDGAR

May 3, 2024

Securities and Exchange Commission
Division of Corporation Finance
Office of Manufacturing
100 F Street, N.E.
Washington, D.C. 20549-3720

Attention: Erin Donahue
Attorney Advisor

**Re: Ultralife Corporation
Registration Statement on Form S-3 (File No. 333-278360)**

Acceleration Request

Requested Date: May 7, 2024

Requested Time: 3:00 P.M. Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Ultralife Corporation (the “**Company**”) hereby requests that the above-referenced Registration Statement on Form S-3 (File No. 333-278360) (the “**Registration Statement**”) be declared effective at the “Requested Date” and “Requested Time” set forth above or as soon thereafter as the staff (the “**Staff**”) of the Division of Corporation Finance of the Securities and Exchange Commission (the “**Commission**”) may do so (the “**Acceleration Request**”). The Registrant hereby authorizes Michael E. Storck of our counsel, Lippes Mathias LLP, to orally modify or withdraw this Acceleration Request. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel by telephone call to Michael E. Storck at (716) 860-6290.

In connection with the acceleration request, the Company hereby acknowledges that:

- should the Commission or the Staff, acting pursuant to delegated authority, declare the Registration Statement on Form S-3 effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement on Form S-3;
 - the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement on Form S-3; and
 - the Company may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.
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We understand that the Company and its management are responsible for the accuracy and adequacy of our disclosures, notwithstanding any review, comments, action or absence of action by the Staff.

Sincerely,

Ultralife Corporation.

/s/ Philip A. Fain

Philip A. Fain
Chief Financial Officer