



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 3, 2011

Via U.S. Mail

Mr. David B. Kaysen  
President  
Uroplasty, Inc.  
5420 Feltl Road  
Minnetonka, MN 55343

**Re: Uroplasty, Inc.  
Form 10-K for fiscal year ended March 31, 2010  
Filed May 28, 2010  
File No. 1-32632**

Dear Mr. Kaysen:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin Vaughn  
Accounting Branch Chief