



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2025

Harvey Grossblatt  
Chief Executive Officer  
UNIVERSAL SAFETY PRODUCTS, INC.  
11407 Cronhill Drive, Suite A  
Owings Mills, MD 21117-3586

**Re: UNIVERSAL SAFETY PRODUCTS, INC.**  
**Registration Statement on Form S-1**  
**Filed September 16, 2025**  
**File No. 333-290304**

Dear Harvey Grossblatt:

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 Eddie Kim at 202-551-8713 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Kenneth A. Schlesinger