



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

June 11, 2009

Thomas E. Klema  
Vice President and Chief Financial Officer  
Rockwell Medical Technologies, Inc.  
30142 Wixom Road  
Wixom, Michigan 48393

**Re: Rockwell Medical Technologies, Inc.  
Form 10-K for the year ended December 31, 2008  
File No. 0-23661**

Dear Mr. Klema :

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief