

October 21, 2009

Mail Stop 4720

Lowell M. Fisher, Jr.
Chairman and Chief Executive Officer
Certified Diabetic Services, Inc.
Airport Woods Commerce Center
10061 Amberwood Road
Fort Myers, Florida 33913

**Re: Certified Diabetic Services, Inc.
 Registration Statement on Form 10-12G/A, filed October 8, 2009
 File No. 000-53628**

Dear Mr. Fisher:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Joseph A. Probasco, Esq.
 Bush Ross, P.A.
 1801 N. Highland Avenue
 Tampa, Florida 33602