

September 28, 2007

Mail Stop 4561

Mr. Sajid Kapadia  
Chief Executive Officer  
SK3 Group, Inc.  
500 Mamaroneck Ave.  
Harrison, NY 10528

Re: CTT International Distributors, Inc.  
Form 10-KSB for the year ended December 31, 2006  
Forms 10-Q for the quarters ended March 31 and June 30, 2007  
File No. 0-30919

Dear Mr. Kapadia:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief