

Via Facsimile and U.S. Mail
Mail Stop 4720

May 20, 2009

David Kittrell
Chief Executive Officer
Cancer Detection Corporation
10965 Elizabeth Drive
Conifer, Colorado 80433

**Re: Cancer Detection Corporation
Form 10-KSB and Form 10-KSB Amendment One for the Fiscal Year Ended
May 31, 2008
File No. 000-51210**

Dear Mr. Kittrell:

We have completed our review of your Forms 10-KSB and 10-KSB Amendment Number 1 and have no further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief