



DIVISION OF
CORPORATION FINANCE

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

October 15, 2010

Gus Rahim
Chief Financial Officer
Cellteck, Inc.
417 Exeter Road
London, ON N6E 2Z3 Canada

Re: Cellteck, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Forms 10-Q for Fiscal Quarters Ended March 31, 2010
and June 30, 2010
File No. 000-53246

Dear Mr. Rahim:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian R. Cascio
Accounting Branch Chief