

Mail Stop 4561

March 4, 2008

Steven Merrifield
Chief Executive Officer
Ciprico Inc.
7003 West Lake Street, Suite 400
St. Louis Park, MN 55426

**Re: Ciprico Inc.
Form 10-KSB for the Fiscal Year Ended September 30, 2007
Filed December 27, 2007
Form 10-KSB/A for the Fiscal Year Ended September 30, 2007
Filed December 27, 2007
Form 10-QSB for the Fiscal Quarter Ended December 31, 2007
Filed February 14, 2008
File No. 0-11336**

Dear Mr. Merrifield:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief