

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