

Mail Stop 4561

March 12, 2008

VIA USMAIL and FAX (954) 252 - 3442

Mr. Gerry McClinton  
Chief Operating Officer  
CHDT Corporation  
350 Jim Moran Boulevard, Suite 120  
Deerfield Beach, Florida 33442

**Re: CHDT Corporation**  
**Form 10-KSB for the year ended 12/31/2006**  
**Filed on 4/17/2007**  
**File No. 000-28831**

Dear Mr. Gerry McClinton:

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

Sincerely,

Linda Van Doorn  
Senior Assistant Chief Accountant