



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

August 14, 2009

Mr. Stewart Wallach  
Chief Executive Officer  
CHDT Corporation  
350 Jim Moran Boulevard, Suite 120  
Deerfield Beach, Florida 33442

**Re: CHDT Corporation**  
**Preliminary Information Statement on Schedule 14C**  
**Filed July 29, 2009, as revised August 12, 2009**  
**File No. 000-28831**

Dear Mr. Wallach:

We have completed our review of your preliminary information statement and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director