



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720

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

January 25, 2010

**Via U.S. Mail and Fax (828.387.2531)**

Gerry McClinton  
Chief Financial Officer  
CHDT Corporation  
350 Jim Moran Boulevard, Suite 120  
Deerfield Beach, FL 33442

**RE: CHDT Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Form 10-Q for Fiscal Quarters Ended March 31, 2009, June 30, 2009**  
**and September 30, 2009**  
**File No. 000-28831**

Dear Mr. McClinton:

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

Sincerely,

Larry Spigel  
Assistant Director