

Mail Stop 6010

September 15, 2005

Mr. Michael Branca
Vice President and Chief Financial Officer
MTS Medication Technologies, Inc.
2003 Gandy Boulevard North, Suite 800
St. Petersburg, Florida 33702

RE: MTS Medication Technologies, Inc.
Form 10-K for the period ending March 31, 2005
Form 8-K dated July 27, 2005
Filed July 27, 2005
File No. 1-31578

Dear Mr. Branca:

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

Sincerely,

Martin F. James
Senior Assistant Chief
Accountant
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