

Mail Stop 6010

December 15, 2006

Mr. Timothy M. Adams
Vice President, Chief Financial Officer and
Treasurer
Cytoc Corporation
250 Campus Drive
Marlborough, MA 01752

**Re: Cytoc Corporation
Form 10-K for the year ended December 31, 2005
Filed February 22, 2006 and Subsequent Exchange Act Filings
File No. 0-27558**

Dear Mr. Adams:

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