



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

January 13, 2009

**Via U.S. mail and facsimile**

Mr. C.E. Rick Strattan  
Chief Financial Officer  
CTD Holdings, Inc.  
27317 N.W. 78<sup>th</sup> Avenue  
High Springs, FL 32643

**RE: Form 10-KSB for the fiscal year ended December 31, 2007  
File No. 000-24930**

Dear Mr. Strattan:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

If you have any questions regarding our review of your filings, please direct them to Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief