

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. 78th 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