



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

February 28, 2011

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

**RE: CTD Holdings, Inc.**  
**Form 10-K/A for the Fiscal Year ended December 31, 2009**  
**Forms 10-Q/A for the Fiscal Quarters ended March 31, 2010 and**  
**September 30, 2010 and Form 10-Q for the Fiscal Quarter ended June**  
**30, 2010**  
**File No. 0-25466**

Dear Mr. Strattan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker  
Accounting Branch Chief