

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

July 10, 2019

N. Scott Fine Chief Executive Officer CTD Holdings, Inc. 6714 NW 16th Street, Suite B Gainesville, FL 32563

> Re: CTD Holdings, Inc. Registration Statement on Form S-1 Filed June 27, 2019 File No. 333-232408

Dear Mr. Fine:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sherry Haywood at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing and Construction