



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

Mail Stop 6010

March 13, 2008

Via Facsimile and U.S. Mail

Mr. Thomas J. Shaw  
Chief Executive Officer  
Retractable Technologies, Inc.  
511 Lobo Lane  
Little Elm, TX 75068-0009

**Re: Retractable Technologies, Inc.  
Form 10-K for the year ended December 31, 2006  
Filed April 2, 2007  
File No. 1-16465**

Dear Mr. Shaw:

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

Sincerely,

Kevin L. Vaughn  
Branch Chief