



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

October 20, 2015

Via E-mail

Pankaj Modi  
Chief Executive Officer  
CTT Pharmaceutical Holdings, Inc.  
429 Kent Street, Unit 112  
Ottawa, Ontario, Canada K2P 2B4

**Re: CTT Pharmaceutical Holdings, Inc.  
Amended Annual Report on Form 10-K  
Filed October 8, 2015  
File No. 000-30651**

Dear Mr. Modi:

We have reviewed your amended filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing an amendment to your filing and the information you provide in response to these comments, we may have additional comments.

General

1. We note your amended Form 10-K filed on October 8, 2015 includes restated financial statements. Please amend your Forms 10-Q for the quarterly periods ended March 31, 2015 and June 30, 2015 in order to reflect the restatement in all appropriate periods. Please also file a Form 8-K that includes the disclosure required by Item 4.02 of that form.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Pankaj Modi  
CTT Pharmaceutical Holdings, Inc.  
October 20, 2015  
Page 2

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to the disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact James Giugliano, Staff Accountant, at (202) 551-3319 or Rufus Decker, Accounting Branch Chief, at (202) 551-3769 if you have questions regarding comments on the financial statements and related matters. Please contact Ruairi Regan, Staff Attorney, at (202) 551-3269 or Pamela Howell, Special Counsel, at (202) 551-3357 with any other questions.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director  
Office of Beverages,  
Apparel and Mining

cc: Jeffrey G. Klein, Esq.