



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