



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2015

Mail Stop 4631

Via Facsimile

Timothy S. Patterson  
Chief Financial Officer  
CTI Industries Corporation  
22160 N. Pepper Road  
Lake Barrington, Illinois 60010

**Re: CTI Industries Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2014**  
**Filed March 30, 2015**  
**File No. 0-23115**

Dear Mr. Patterson:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction