



DIVISION OF
CORPORATION FINANCE

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

April 29, 2026

Andrew Regan
Chief Executive Officer
CDT Equity Inc.
4851 Tamiami Trail North, Suite 200
Naples, FL 34103

Re: CDT Equity Inc.
Registration Statement on Form S-3
Filed April 22, 2026
File No. 333-295226

Dear Andrew Regan:

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 Lauren Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Todd Mason