

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 30, 2006

Mr. Edward T. Shonsey  
Chief Executive Officer  
Diversa Corporation  
4955 Directors Place  
San Diego, CA 92121

**Re: Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 16, 2006**  
**File No. 0-29173**

Dear Mr. Shonsey:

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

Sincerely,

Joseph J. Roesler  
Accounting Branch Chief