

Mail Stop 3561

February 13, 2007

Via Fax & U.S. Mail

Mr. Russ George  
President/Director  
Diatom Corporation  
1151 Triton Drive #C  
Foster City, California 94404

**Re: Diatom Corporation  
Form 10-KSB  
Filed May 1, 2006  
File No. 00-28429**

Dear Mr. George:

We have completed our review of your Form 10-KSB noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief