

Mail Stop 3561

April 24, 2008

Via Fax & U.S. Mail

Mr. Lincoln M. Dastrup
Chief Financial Officer
6337 Highland Drive #1053
Salt Lake City, Utah 84121

**Re: Curatech Industries, Inc.
Form 10-KSB for the year ended December 31, 2006
Filed April 17, 2007
File No. 000-51140**

Dear Mr. Dastrup:

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

Sincerely,

Linda Cvrkel
Branch Chief