

Mail Stop 3561

March 15, 2010

Via Fax & U.S. Mail

Mr. Patrick Carr
Chief Executive Officer
Diatect International Corporation
875 South Industrial Parkway
Heber City, Utah 84032

Re: Diatect International Corporation

Form 10-K for the year ended December 31, 2008
Filed May 18, 2009
File No. 0-10147

Form 10-KSB for the year ended December 31, 2007
Filed on March 19, 2008
File No. 0-10147

Dear Mr. Carr:

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

Sincerely,

Linda Cvrkel
Branch Chief