

Mail Stop 4561

March 12, 2009

Kevin Russeth
Chief Executive Officer
Diversified Opportunities, Inc.
10907 Technology Place
San Diego, CA 92127

**Re: Diversified Opportunities, Inc.
Form 10-KSB for the Six Months Ended June 30, 2008
File No. 000-23446**

Dear Mr. Russeth:

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

Sincerely,

Stephen Krikorian
Accounting Branch Chief