



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 1, 2008

Mr. Edward Williams
Chief Financial Officer
Diamond Discoveries International Corp.
45 Rockefeller Plaza Suite 2000
New York, NY 10111

**Re: Diamond Discoveries International Corp.
Form 10-KSB for the Year Ended December 31, 2007
Filed April 14, 2008
File No. 000-31585**

Dear Mr. Williams:

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

Sincerely,

Karl Hiller
Branch Chief