

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 6, 2008

Richard Jagodnik  
Chief Executive Officer  
Diagnostic Imaging International Corp.  
21 Malta, Dollard des-Ormeaux  
Quebec, Canada H9B2E6

**Re: Diagnostic Imaging International Corp.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**File No. 333-136436**

Dear Mr. Jagodnik:

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

Sincerely,

Carlton Tartar  
Accounting Branch Chief