

Mail Stop 3561

March 23, 2009

Mr. Richard Jagodnik, CEO  
Diagnostic Imaging International Corp  
848 N. Rainbow Blvd. #2494  
Las Vegas, NV 89107

**Re: Diagnostic Imaging International Corp  
Item 4.01 Form 8-K  
File No. 333-136436**

Dear Mr. Jagodnik:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Blaise Rhodes  
Staff Accountant