

Mail Stop 3561

April 9, 2009

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

**Re: Diagnostic Imaging International Corp.  
Form 10-K for Fiscal Year Ended  
December 31, 2008  
Filed March 31, 2009  
File No. 333-136436**

Dear Mr. Jagodnik:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for Fiscal Year Ended December 31, 2008

Item 8 – Financial Statements and Supplementary Data

Report of Independent Registered Public Accounting Firm, F-1

1. We note that the audit report issued by your independent accountant makes reference to a report issued by your predecessor independent accountant, Robnett & Company. As Robnett & Company is no longer registered with the PCAOB, you may not include references to its audit reports in your filings with the Commission. As Robnett & Company audited your financial statements (i.e. statements of operations, changes in stockholders' equity (deficit), and cash flows) for the period from March 14, 2002 (inception) through December 31, 2006 and this cumulative period is required to be included in your filings with the Commission, you should have a firm that is registered with the PCAOB re-audit that period. Please amend your filing to include an appropriate audit report for the period described above.

Item 9A – Controls and Procedures

Management's Report on Internal Control Over Financial Reporting, page 37

2. We note that you have concluded that your internal control over financial reporting was not effective at December 31, 2008. Please revise to disclose your specific plans to remediate the material weaknesses in your internal control over financial reporting.

Signatures, page 45

3. In accordance with the requirements of General Instruction D to Form 10-K, please revise to add the following statement to the Signatures section of your annual report: "Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated." This statement should be signed by the individual(s) acting in the capacity of principal executive officer, principal financial officer, principal accounting officer, and director(s).

Exhibit 31 – Section 302 Certifications

4. We note that your Section 302 certifications do not comply with the language required by Item 601(31) of Regulation S-K in the following respects:
  - All references to "the small business issuer" should be replaced with "the registrant"
  - The head note to paragraph 4 does not include a reference to internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f))

- Paragraph 4(b) as defined in Item 601(31) of Regulation S-K was not included
  - Paragraph 4(d) as defined in Item 601(31) of Regulation S-K was presented twice
- Please revise your certifications to address each of the matters noted above.

Form 8-K filed March 5, 2009

5. We note that you acquired Canadian Teleradiology Services, Inc. (“CTS”) on March 2, 2009. We also note your disclosure under Item 9 that financial statements for CTS were not required, thus it appears that you do not plan to amend your Form 8-K with these financial statements within 75 days after March 2, 2009, the date of the acquisition. Considering you had total assets of \$5,117 at December 31, 2008 and consideration for this transaction was in excess of \$540,000 (or CDN\$700,000), tell us why you believe financial statements of CTS and related pro forma information are not required to be provided pursuant to Items 8-04 and 8-05 of Regulation S-X. In your response, please provide us with the three tests of significance supporting your position as described in Item 8-04(b) of Regulation S-X.

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Ethan Horowitz, Staff Accountant, at (202) 551-3311 or Brian Bhandari, Branch Chief, at (202) 551-3390 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services