



DIVISION OF  
CORPORATION FINANCE

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

January 20, 2011

Daniel McCormick  
Chief Executive Officer  
Diamond Information Institute, Inc.  
2300 W. Sahara Avenue, Suite 800  
Las Vegas, Nevada 89102

**Re: Diamond Information Institute, Inc.  
Forms 10-K and 10-K/A for Fiscal Year Ended December 31, 2009  
Filed April 15, 2010 and December 16, 2010, respectively  
Form 10-Q/A for the quarterly period ended June 30, 2010  
Filed December 16, 2010  
File No. 333-149978**

Dear Mr. McCormick:

We have reviewed your supplemental response letter dated December 6, 2010 and have the following comment.

Forms 10-Q for the quarterly periods ended June 30, 2010 and September 30, 2010

1. We read your prior response letter dated December 6, 2010, which was filed on EDGAR on December 16, 2010. We await the filing of your reviewed Forms 10-Q for the quarterly periods ended June 30, 2010 and September 30, 2010. Please file them as soon as possible. Further, please revise your certifications in these periodic reports to remove the titles of your chief financial and executive officers in the introductory line of the exhibits.

As appropriate, please amend the June 30, 2010 Form 10-Q as well as filing the September 30, 2010 Form 10-Q and respond to this comment 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 amendments to expedite our review. Please furnish a cover letter with your amendments that keys your responses to our comment and provides any requested information. Detailed cover letters greatly facilitate our review.

Please submit your cover letter over EDGAR. Please understand that we may have additional comments after reviewing your amendments and response to our comment.

Daniel McCormick  
Diamond Information Institute, Inc.  
January 20, 2011  
Page 2

You may contact Robert Babula, Staff Accountant, at 202-551-3339 if you have questions regarding these comments on the financial statements and related matters. Please contact me at 202-551-3377 with any other questions.

Sincerely,

Andrew Mew  
Accounting Branch Chief