



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2011

Via E-mail

Christopher Glover  
Chief Executive Officer  
Diamond Information Institute, Inc.  
1810 E. Sahara Ave, Suite 1517  
Las Vegas, NV 89102

**Re: Diamond Information Institute, Inc.**  
**Item 4.01 Form 8-K**  
**Filed December 14, 2010**  
**Item 4.01 Forms 8-K/A**  
**Filed March 22, 2011**  
**File No. 333-149978**

Dear Mr. Glover:

We issued comments to you on the above captioned filings on March 24, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by May 12, 2011 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by May 12, 2011, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Scott Stringer at 202-551-3272 if you have questions. In his absence you may contact me at (202) 551-3377.

Sincerely,

/s/ Andrew Mew

Andrew Mew  
Accounting Branch Chief