

Mail Stop 4561

September 23, 2009

Hunter Cohen, Chief Financial Officer  
Diligent Board Member Services, Inc.  
39 West 37<sup>th</sup> St., 8<sup>th</sup> Floor  
New York, NY 10018

**Re: Diligent Board Member Services, Inc.  
Amendment No. 5 to Registration Statement on Form 10  
Filed May 14, 2009  
Amendment No.1 to Form 10-K for Fiscal Year Ended  
December 31, 2008  
Filed May 14, 2009  
File No. 000-53205**

Dear Mr. Cohen:

We have completed our review of your registration statement on Form 10, and your Form 10-K and related filings, and have no further comments at this time on the specific issues raised.

Sincerely,

Barbara C. Jacobs  
Assistant Director

cc: Via Facsimile (816) 292-2001  
Wallace E. Brockhoff, Esq.  
Lathrop & Gage LLP