



DIVISION OF  
CORPORATION FINANCE

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

**Via U.S. Mail**

Rubin Rodriguez  
Chief Executive Officer  
Cardiff Communications, Inc.  
378 North Main #124  
Layton, Utah 84041

May 14, 2007

RE: **Cardiff Communications, Inc.**  
**Form 10-KSB for the fiscal year ended September 30, 2006**  
**Filed January 26, 2007**

Dear Mr. Rodriguez:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director