



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