



DIVISION OF  
CORPORATION FINANCE

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

May 21, 2012

Via E-Mail

Daniel Thompson, Chief Executive Officer  
Cardiff International, Inc.  
16255 Ventura Boulevard, Suite 525  
Encino, CA 91436

**Re: Cardiff International, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed April 10, 2012**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed May 10, 2012**  
**File No. 000-49709**

Dear Mr. Thompson:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel