



DIVISION OF  
CORPORATION FINANCE

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

October 3, 2013

Via E-mail

Daniel Thompson  
Chief Executive Officer  
Cardiff International, Inc.  
2747 Paradise Road Unit 1103  
Las Vegas, NV 89109

**Re: Cardiff International, Inc.  
Revised Information Statement on Schedule 14C  
Filed August 2, 2013  
File No. 000-49709**

Dear Mr. Thompson:

We have reviewed your response letter dated September 20, 2013. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. Where we refer to prior comments we are referring to our letter dated September 9, 2013.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

General

1. You state that prior to your advisory meeting, one of your non-affiliate shareholders contacted several of your shareholders with the suggestion to restructure the Company. You also state that the non-affiliated shareholder's recommendations were welcomed by the contacted shareholders and that such shareholders requested that you adopt "the plan to restructure." Please clarify the specific proposals the non-affiliated investor proposed to you and your shareholders during the advisory meeting.

Daniel Thompson  
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Please contact Ivan Griswold, Attorney-Advisor, at (202) 551-3853 or, in his absence, me at (202) 551-3456 with any questions.

Sincerely,

/s/ Matthew Crispino

Matthew Crispino  
Attorney-Advisor