



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

August 29, 2017

Alex Cunningham  
Chief Executive Officer  
Cardiff International, Inc.  
401 E. Las Olas Boulevard, Suite 1400  
Ft. Lauderdale, Florida 33301

**Re: Cardiff International, Inc.**  
**Item 4.02 Form 8-K**  
**Filed August 22, 2017**  
**File No. 000-49709**

Dear Mr. Cunningham:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Item 4.02 Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review

1. Please amend your filing in its entirety to state the date your board of directors, a committee of the board of directors or the officer or officers authorized to take such action if board action is not required, concluded that the June 30, 2017 financial statements contained in the Form 10-Q for the quarterly period ended June 30, 2017 should no longer be relied upon. Also, disclose whether the audit committee, or the board of directors in the absence of an audit committee, or authorized officer or officers, discussed the matters disclosed in this filing with your independent registered public accounting firm. Reference is made to Item 4.02(a)(1) and (3) of the Form 8-K.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Alex Cunningham  
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You may contact me at (202) 551-3328, if you have questions regarding the above matters.

Sincerely,

/s/ Beverly A. Singleton

Beverly A. Singleton  
Staff Accountant  
Office of Transportation and Leisure