



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

September 25, 2017

Daniel R. Thompson
Chairman
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 30, 2017
Item 4.02 Form 8-K filed August 22, 2017
Item 4.02 Form 8-K filed July 27, 2017
File No. 000-49709

Dear Mr. Thompson:

We have completed our review of your filings. 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.

Sincerely,

/s/ Beverly A. Singleton

Beverly A. Singleton
Staff Accountant
Office of Transportation and Leisure