

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