UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

December 13, 2021

In the Matter of

Cardiff Lexington Corp. 101 Wood Avenue South 5th Floor Woodbridge, NJ 08830 ORDER DECLARING REGISTRATION STATEMENT ABANDONED UNDER THE SECURITIES ACT OF 1933, AS AMENDED

File No: 333-235981

Cardiff Lexington, Corp. filed with the Commission a registration statement to register securities under Section 6(a) of the Securities Act of 1933. The registration statement has been on file for more than nine months and has not yet become effective.

Cardiff Lexington, Corp. has failed to respond to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;

In view of the foregoing, it is ORDERED that the registration statement be declared abandoned on December 13, 2021.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Mary Beth Breslin Office Chief