

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 18, 2006

Mr. Michael N. Murdock  
Senior Vice President and Chief Financial Officer  
Radiologix, Inc.  
3600 JP Morgan Chase Tower  
2200 Ross Avenue  
Dallas, TX 75201-2776

**Re: Radiologix, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2004**  
**Filed March 15, 2005**  
**File No. 001-15861**

Dear Mr. Murdock:

We have completed our review of your Form 10-K and have no further comment at this time.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant