

Mail Stop 6010

September 22, 2008

VIA U.S. MAIL

Mr. Xavier Aguilera
Chief Financial Officer
Imaging3, Inc.
3200 West Valhalla Drive
Burbank, California 91505

**Re: Imaging3, Inc.
 Form 10-KSB for the year ended December 31, 2007
 File No. 000-50099**

Dear Mr. Aguilera:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Accounting Branch Chief