



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

November 21, 2017

Via E-mail

Dane Medley  
Chief Executive Officer  
Imaging3, Inc.  
3022 North Hollywood Way  
Burbank, California 91505

**Re: Imaging3, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2016**  
**Form 10-K for the fiscal year ended December 31, 2015**  
**File No. 000-50099**

Dear Mr. Medley:

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/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery