



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

August 14, 2008

Paul E. Berger, M.D.
Chief Executive Officer
Nighthawk Radiology Holdings, Inc.
250 Northwest Boulevard, #202
Coeur d'Alene, Idaho 83814

Re: Nighthawk Radiology Holdings, Inc.
Form 10-K for fiscal year ended December 31, 2007
Filed February 19, 2008
File No. 000-51786

Dear Dr. Berger:

We have completed our review of your Form 10-K and your letter dated August 11, 2008 and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

cc: Paul Cartee
Fax: (208) 664-2720