



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

DIVISION OF
CORPORATION FINANCE

November 22, 2010

David M. Engert, President and CEO
Nighthawk Radiology Holdings, Inc.
4900 N. Scottsdale Road, 6th Floor
Scottsdale, AZ 85251

**Re: Nighthawk Radiology Holdings, Inc.
Amendment No. 2 to Schedule 14A
File No. 000-51786**

Dear Mr. Engert:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

John Reynolds
Assistant Director