



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, 6<sup>th</sup> 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