

Via Facsimile and U.S. Mail  
Mail Stop 4720

February 17, 2010

Mr. Robert C. Kill  
President and Chief Executive Officer  
Virtual Radiologic Corporation  
5995 Opus Parkway, Suite 200  
Minnetonka, Minnesota 55343

Re: **Virtual Radiologic Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Forms 10-Q for the Fiscal Quarters Ended March 31, 2009 and June 30, 2009**  
**File No. 001-33815**

Dear Mr. Kill:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief