



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

June 9, 2017

Robert McDermott  
President  
iMedicor, Inc.  
13506 Summerport Parkway #160  
Windermere, FL 34786

**Re: iMedicor, Inc.**  
**Preliminary Information Statement on Schedule 14C as revised on June 7,**  
**2017 to Schedule 14A**  
**Filed April 3, 2017**  
**File No. 000-52765**

Dear Mr. McDermott:

We have completed our review of your filing. 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/ Barbara C. Jacobs

Barbara C. Jacobs  
Assistant Director  
Office of Information  
Technologies and Services

cc: Samuel B. Fortenbaugh