



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

November 5, 2009

Mr. Daniel C. Masters Esq.
Attorney at Law
P. O. Box 66
La Jolla, CA 92038

Re: Journal of Radiology, Inc.
Amendment No. 2 to Registration Statement on Form 10-SB
Filed on: November 5, 2009
File No.: 0-53780

Dear Mr. Masters:

As you were advised by telephone on November 5, 2009, we have completed our review of your Form 10-SB registration statement and we have no further comments at this time.

Sincerely,

Craig Slivka
Special Counsel