

Mail Stop 6010

July 15, 2005

Dr. Raymond V. Damadian  
President, Chief Executive Officer and Chief Financial Officer  
Fonar Corporation  
110 Marcus Drive  
Melville, New York 11747

RE: Fonar Corporation  
Form 10-K for the fiscal year ended June 30, 2004  
Filed September 16, 2004  
File No. 0-10248

Dear Dr. Damadian:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief  
Accountant  
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