



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

December 29, 2009

Dr. Raymond V. Damadian  
Chief Executive Officer  
FONAR Corporation  
110 Marcus Drive  
Melville, NY 11747

**Re: FONAR Corporation**  
**Form 10-K for the fiscal year ended June 30, 2009**  
**Filed November 10, 2009**  
**File No. 000-10248**

Dear Mr. 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,

Brian Cascio  
Accounting Branch Chief