



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

November 4, 2008

Linda B. Grable  
Chief Executive Officer  
Imaging Diagnostic Systems, Inc.  
5307 NW 35<sup>th</sup> Terrace  
Fort Lauderdale, Florida 33039

**Re: Imaging Diagnostic Systems, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed September 29, 2008  
File No. 0-26028**

Dear Ms. Grable:

We have completed our limited review of your preliminary proxy statement and have no further comments at this time. If you have any questions, please contact Tom Jones at 202-551-3602.

Sincerely,

Peggy Fisher  
Assistant Director