

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1462/May 27, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-15864

In the Matter of

IMAGING DIAGNOSTIC SYSTEMS, INC.

ORDER POSTPONING HEARING
AND SCHEDULING PREHEARING
CONFERENCE

The Securities and Exchange Commission (Commission) issued an Order Instituting Proceedings (OIP) on May 8, 2014, alleging that: Imaging Diagnostics Systems, Inc. (Respondent) has securities registered with the Commission pursuant to Section 12(g) of the Securities Exchange Act of 1934, but has not filed its three most recent required filings that include its Form 10-K for the fiscal year ended June 30, 2013, and its Forms 10-Q for the quarters ending September 30, 2013, and December 31, 2013; and that it failed to file any Forms 12b-25 explaining its inability to make timely filings.

On May 20, 2014, the Division of Enforcement (Division) filed a Consent Motion to Continue Hearing and Schedule a Telephone Prehearing Conference (Motion). The Motion represents that the Division spoke with Respondent's counsel on May 13 and May 16, 2014, and that Respondent's counsel accepted service on behalf of Respondent and indicated he could participate in a telephonic prehearing conference on June 2, 2014. On May 27, 2014, attorney Robert B. Macaulay (Macaulay) filed a Notice of Appearance pursuant to Rule 102(d)(2) of the Commission's Rules of Practice and Respondent's Answer. The United States Postal Service tracking shows that the OIP was served on Macaulay on May 13, 2014.

I GRANT the Motion, POSTPONE the hearing scheduled to begin on June 2, 2014, and ORDER a telephonic prehearing conference on June 2, 2014, at 10:00 a.m. EDT.

Brenda P. Murray
Chief Administrative Law Judge