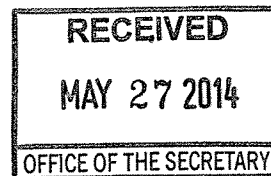


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
May 23, 2014

Administrative Proceeding
File No. 3-15864



In the Matter of
IMAGING DIAGNOSTIC SYSTEMS, INC.
Respondent.

ANSWER OF RESPONDENT IMAGING DIAGNOSTIC SYSTEMS, INC.

I.

Respondent, Imaging Diagnostic Systems, Inc. ("Respondent" or "Imaging") hereby responds to the respective numbered allegations of the Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act of 1934 dated May 8, 2014 (the "Order") as follows:

II.

1. Admitted.
2. Admitted.
3. Admitted.
4. Admitted.

III.

Imaging believes that it is not necessary or appropriate for the protection of investors to revoke the registration of its securities registered pursuant to Section 12 of the Exchange Act as Imaging is in the process of privately raising the capital necessary to implement its business plan and provide the funding necessary for the completion of the delinquent reports and the filing of the reports which become due going forward. Imaging believes that these reports will be completed within the next three months. Deregistration, rather than suspension, would substantially increase Imaging's cost of getting back into compliance with its filing obligations, to the detriment of shareholders, without providing any corresponding benefit.

Consequently, Imaging believes that the proper resolution of this matter would be a suspension not to exceed three months.

Respectfully submitted,

CARLTON FIELDS JORDEN BURT, P.A.
Attorneys for Respondent IMAGING DIAGNOSTIC
SYSTEMS, INC.

100 Southeast Second Street, Ste. 4200

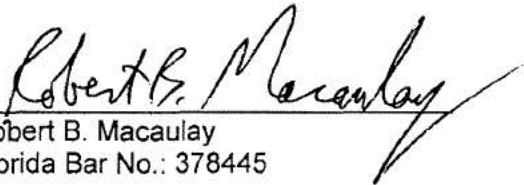
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By:


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