April 15, 2008

Howard G. Berger, CEO RadNet, Inc. 1510 Cotner Avenue Los Angeles, CA 90025

Re: RadNet, Inc.

Form 10-K/T for the Transition Period from November 1, 2006 to December 31, 2006 Filed April 17, 2007

File No. 001-33307

Dear Mr. Berger:

We have completed our review of your Form 10-K/T and have no further comments at this time.

Sincerely,

John Reynolds Assistant Director