

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 35th 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