



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

April 28, 2010

Mr. Alan L. Schwartz  
Chief Financial Officer  
Imaging Diagnostic Systems, Inc.  
5307 NW 35<sup>th</sup> Court  
Fort Lauderdale, FL 33309

RE: **Imaging Diagnostic Systems, Inc.**  
**Form 10-K for the fiscal year ended June 30, 2009**  
**Filed October 13, 2009**  
**File No. 000-26028**

Dear Mr. Schwartz:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief