



DIVISION OF
CORPORATION FINANCE

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

August 11, 2010

Richard B. Slansky
Executive Vice President and Chief Financial Officer
Digirad Corporation
13950 Stowe Drive
Poway, CA 92064

Re: Digirad Corporation
Form 10-K for the fiscal year ended December 31, 2009
Filed February 11, 2010
File No. 000-50789

Dear Mr. Slansky:

We have completed our limited review of your filing and do not have any further comments at this time.

Sincerely,

Russell Mancuso
Branch Chief

cc (by fax): Anthony G. Mauriello
Wilson Sonsini Goodrich & Rosati