

August 5, 2019

Matthew G. Molchan  
President and Chief Executive Officer  
Digirad Corporation  
1048 Industrial Court  
Suwanee, Georgia 30024

Re: Digirad Corporation  
Registration Statement on Form S-4  
Filed July 19, 2019  
File No. 333-232738

Dear Mr. Molchan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of

Office of

Corporation Finance

Electronics and Machinery

cc: Adam W. Finerman, Esq.