Room 4561 February 24, 2006

Mr. Paul W. Bridge, Jr. Chief Financial Officer LanVision Systems, Inc. 10200 Alliance Road Suite 200 Cincinnati, OH 45242

Re: LanVision Sytems, Inc. Form 10-K for the Fiscal Year Ended January 31, 2005 Filed April 8, 2005 File No. 0-28132

Dear Mr. Bridge:

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

Very truly yours,

Brad Skinner Accounting Branch Chief

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