

**Mail Stop 6010**

Via Facsimile and U.S. Mail

June 20, 2007

Mr. Alan H. Buckey  
Chief Financial Officer  
LCA-Vision Inc.  
7840 Montgomery Rd.  
Cincinnati, OH 45236

**Re: LCAVision Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**File No. 0-27610**

Dear Mr. Buckey:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim Rosenberg  
Senior Assistant Chief Accountant