

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 Systems, 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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