

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 10, 2006

Stephen P. Rasche  
Chief Financial Officer  
TLC Vision Corporation  
16305 Swingley Ridge Rd., Suite 300  
Chesterfield, MO 63017

**Re:   TLC Vision Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 16, 2006**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2005**  
**Filed August 28, 2006**  
**File Number: 000-29302**

Dear Mr. Rasche:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief