

Mail Stop 6010

December 6, 2006

Mr. Stuart Michelson  
Chief Financial Officer  
Surgilight, Inc.  
12001 Science Drive, Suite 140  
Orlando, Florida 32826

**Re: Surgilight, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2004**  
**Form 10-KSB for the Year Ended December 31, 2005**  
**Forms 10-QSB for the Quarters Ended March 31, 2006, June 30, 2006, and**  
**September 30, 2006**  
**File No. 000-24897**

Dear Mr. Michelson:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant