

Mail Stop 6010

February 2, 2007

Via Facsimile and U.S. Mail

Mr. Randy H. Thurman
Chief Executive Officer
Viasys Healthcare Inc.
227 Washington Street, Suite 200
Conshohocken, PA 19428

**Re: Viasys Healthcare Inc.
Form 10-K for the year ended December 31, 2005
Filed March 14, 2006
File No. 1-16121**

Dear Mr. Thurman:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant