

Room 4561

January 3, 2008

Mr. Vincent E. Estrada  
Senior Vice President and  
Chief Financial Officer  
Visicu, Inc.  
217 East Redwood Street  
Suite 1900  
Baltimore, MD 21202

**Re: Visicu, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 13, 2007**  
**File No. 000-51865**

Dear Mr. Estrada:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised on the financial statements and related matters.

Sincerely,

Mark Kronforst  
Accounting Branch Chief