

AIDMAN, PISER  
& COMPANY

Certified Public Accountants  
& Business Advisors



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July 14, 2008

Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Dear Ladies and Gentlemen:

We are the former independent registered public accounting firm for Invisa, Inc. (the "Company"). We have read the Company's disclosure set forth in Item 5 "Other Information" of the Company's Current Report on Form 10-Q dated July 14, 2008 (the "Current Report") and are in agreement with the disclosure in the Current Report, insofar as it pertains to our firm.

Sincerely,

*Aidman, Piser & Company, P.A.*  
Aidman, Piser & Company, P.A.

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