



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 6010

November 26, 2007

Via Facsimile and U.S. Mail

Mr. Bevil J. Hogg  
Chief Executive Officer  
Stereotaxis, Inc.  
4320 Forest Park Avenue, Suite 100  
St. Louis, MO 63108

**Re: Stereotaxis, Inc.**  
**Form 10-K for the year ended December 31, 2006**  
**Filed March 13, 2007**  
**File No. 0-50884**

Dear Mr. Hogg:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant