

Mail Stop 6010

June 6, 2007

Ms. Molly Henderson
Chief Financial Officer
Virtualscopics, Inc.
350 Linden Oaks
Rochester, New York 14625

**Re: Virtualscopics, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
File No. 000-52018**

Dear Ms. Henderson:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant