

Room 4561

January 29, 2007

Mr. Neal L. Patterson
Chief Executive Officer
Cerner Corporation
2800 Rockcreek Parkway
North Kansas City, MO 64117

Re: Cerner Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 16, 2006
Form 8-K Filed on February 2, 2006
Form 8-K Filed on April 30, 2006
File No. 000-15386

Dear Mr. Patterson:

We have completed our review of the above named filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief