

Mail Stop 6010

September 21, 2006

Mr. Zhaokai Tang  
Interim Chief Financial Officer  
Lasersight Incorporated  
6848 Stapoint Court  
Winter Park, FL 32792

RE: **Lasersight Incorporated**  
**Form 10-KSB for the fiscal year ended December 31, 2005**  
**Filed March 31, 2006**  
**File No. 0-19671**

Dear Mr. Tang:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant