November 27, 2006

Room 4561

Mr. Kevin G. Gregory Senior Vice President and Chief Financial Officer Pomeroy IT Solutions, Inc. 1020 Petersburg Road Hebron, KY 41048

Re: Pomeroy IT Solutions, Inc.

Form 10-K for the Fiscal Year Ended January 5, 2006

Filed April 17, 2006 File No. 000-20022

Dear Mr. Gregory:

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

Sincerely,

Craig Wilson Senior Assistant Chief Accountant