

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