

Mail Stop 4561

January 8, 2009

Craig J. Propst
Interim Chief Financial Officer and
Chief Accounting Officer
Pomeroy IT Solutions, Inc.
1020 Petersburg Road
Hebron, Kentucky 41048

**Re: Pomeroy IT Solutions, Inc.
Form 10-K for the Fiscal Year Ended January 5, 2008
File No. 000-20022**

Dear Mr. Propst:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst
Accounting Branch Chief