

**Mail Stop 4561  
via fax (952) 487-9510**

January 5, 2010

Peter Goepfrich  
Chief Financial Officer  
Vital Images, Inc.  
5850 Opus Parkway, Suite 300  
Minnetonka, MN 55343

**Re: Vital Images, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 16, 2009  
Forms 8-K Filed February 19, 2009, May 7, 2009 and August 6, 2009  
File No. 000-22229**

Dear Mr. Goepfrich:

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,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief