



October 26, 2007

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
Attention: Kaitlin Tillan, Assistant Chief Accountant  
100 F Street N.E.  
Washington, D.C. 20549

**RE: Stereotaxis, Inc.  
Form 10-K for the fiscal year ended December 31, 2006  
Filed March 13, 2007  
Form 10-Q for the quarter ended June 30, 2007  
File No. 0-50884**

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Dear Ms. Tillan:

This letter sets forth the response of Stereotaxis, Inc. (the "Company") to the comment of the staff (the "Staff") of the U.S. Securities and Exchange Commission (the "Commission") contained in your letter dated October 12, 2007 regarding the Staff's review of the Company's Form 10-K for the fiscal year ended December 31, 2006, filed March 13, 2007 and the Company's Form 10-Q for the quarter ended June 30, 2007, filed August 9, 2007.

*Form 10-Q for the Quarterly Period Ended June 30, 2007*

*Financial Information, page 3*

*Revenue Recognition, page 6*

1. *Please refer to prior comment 15. Please disclose, similar to your response, that you changed how you applied SAB 104 and EITF 00-21, why you made the change, and when you made the change.*

Commencing with the Form 10-Q for the quarter ended September 30, 2007, the Company will provide the requested disclosure, consistent with the Company's response to prior comment 15.

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Ms. Kaitlin Tillan  
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Please direct any additional questions or comments to my attention at (314) 678-6105. My fax number is (314) 678-6110.

Sincerely,

/s/ James M. Stolze

James M. Stolze  
Vice President and Chief Financial Officer

cc: Bevil J. Hogg  
Ruth Saphian  
Amy Smith  
James L. Nouss, Jr.  
Robert J. Endicott