



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3030

September 9, 2009

Mr. James M. Stolze
Vice President and Chief Financial Officer
Stereotaxis, Inc.
4320 Forest Park Ave., Suite 100
St. Louis, Missouri 63108

Re: Stereotaxis, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 13, 2009
Form 8-K Dated August 6, 2009
File No. 000-50884

Dear Mr. Stolze:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief