

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 19, 2008

Steven P. Rasche  
Chief Financial Officer  
TLC Vision Corporation  
5280 Solar Drive, Suite 300  
Mississauga, Ontario L4W 5M8

**Re: TLC Vision Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 17, 2008  
File Number: 000-29302**

Dear Mr. Rasche:

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

Sincerely,

Joel Parker  
Accounting Branch Chief