August 28, 2006

Mr. David Kirwan Chief Financial Officer Fischer Imaging Corporation 12300 North Grant Street Denver, Colorado 80241

**RE:** Fischer Imaging Corporation

Form 10-K for the year ended December 31, 2005 Form 10-Q for the quarter ended March 31, 2006

File No. 0-19386

Dear Mr. Kirwan:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James Senior Assistant Chief Accountant