



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

May 5, 2007

Mr. Donald E. Steen
Chairman of the Board and Chief Executive Officer
Ameripath, Inc.
7111 Fairview Drive, Suite 400
Palm Beach Gardens, FL 33418

Re: Form 10-K for the fiscal year ended December 31, 2005
File No. 333-17065

Dear Mr. Steen:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief
Accountant
Office of Emerging Growth
Companies