



DIVISION OF
CORPORATION FINANCE
Mail Stop 4561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4561

January 19, 2010

Craig Newfield, Esq., General Counsel
AMICAS, Inc.
20 Guest Street, Suite 400
Boston, Massachusetts 02135

Re: AMICAS, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed January 19, 2010
File No. 000-25311

Dear Mr. Newfield:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng
Special Counsel

cc: Via Facsimile (617) 542-2241
Michael L. Fantozzi, Esq.
Mintz, Levin, Cohn, Ferris, Glovsky and Popeo P.C.