

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 26, 2007

Mr. Daniel E. Dosoretz, M.D.  
President and Chief Executive Officer  
Radiation Therapy Services, Inc.  
2234 Colonial Boulevard  
Fort Myers, FL 33907

**Re: Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed on February 17, 2006**  
**File No. 000-50802**

Dear Mr. Dosoretz:

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

Sincerely,

Joel Parker  
Accounting Branch Chief