

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 4, 2009

James W. Truess  
Executive Vice President and  
Chief Financial Officer  
AMERIGROUP Corporation  
4425 Corporation Lane  
Virginia Beach, VA 23462

**Re: AMERIGROUP Corporation**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed February 22, 2008**  
**File Number: 001-31574**

Dear Mr. Truess:

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant