



DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

October 7, 2008

By U.S. mail and facsimile

Mr. Scott T. Macomber
Chief Financial Officer
NovaMed, Inc.
980 North Michigan Avenue, Suite 1620
Chicago, Illinois 60611

Re: NovaMed, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 17, 2008
File No. 000-26625

Dear Mr. Macomber:

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

Sincerely,

Ryan C. Milne
Accounting Branch Chief