



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

DIVISION OF  
CORPORATION FINANCE

February 1, 2011

Thomas S. Hall, Chief Executive Officer  
NovaMed, Inc.  
333 West Wacker Drive, Suite 1010  
Chicago, IL 60606

**Re: NovaMed, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 16, 2010**  
**File No. 000-26625**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 14, 2010**  
**File No. 000-26625**

Dear Mr. Hall:

We have completed our review of your filings and related documents and have no further comments at this time.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director