

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 18, 2006

Mr. Richard Francis, Jr.  
Chief Executive Officer and  
Chairman of the Board  
Symbion, Inc.  
40 Burton Hills Boulevard, Suite 500  
Nashville, TN 37215

**Re: Symbion, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2004**  
**Filed March 28, 2005**  
**File No. 000-50574**

Dear Mr. Francis:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief