



DIVISION OF  
CORPORATION FINANCE

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

November 9, 2010

Teresa F. Sparks  
Senior Vice President of Finance  
And Chief Financial Officer  
Symbion Inc.  
40 Burton Hills Boulevard, Suite 500  
Nashville, Tennessee 37215

**Re: Symbion, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 31, 2010**  
**Form 8-K/A filed June 25, 2010**  
**File No. 000-50574**

Dear Ms. Sparks:

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

Sincerely,

Joel Parker  
Accounting Branch Chief