



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