

Mail Stop 3628

May 22, 2008

**Via U.S. Mail**

Oliver Press Partners, LLC  
152 West 57<sup>th</sup> Street  
New York, NY 10019

Re: **Emageon Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed on May 20, 2008**  
**File No. 000-51149**

Ladies and Gentlemen:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. For purposes of this comment letter, we refer to the pagination in a marked courtesy copy of your filing that was provided to us by counsel.

**Reasons for Our Solicitation, page 4**

1. In the first paragraph on page 5, you state that you had discussions with the Emageon board of directors regarding its intention to restore meaningful shareholder representation on the board of directors. An assertion as to another party's intentions made in your proxy statement and/or your additional soliciting material must be characterized as a perception or belief and supported by a reasonable basis that is self-evident, disclosed in the proxy materials, or provided to the staff on a supplemental basis. Please revise the proxy materials to the extent necessary, and provide supplemental support where appropriate for any non-conforming statements.
2. In the same paragraph, you note a significant drop in the ownership of shares by the collective board of directors since the time of the company's initial public offering. Please disclose that this drop appears to be largely attributable to the departure of single director, Mr. Horgen.

Election of Directors, page 6

3. You state in the second paragraph on page 8 that investors will not have an opportunity to vote for any of Emageon's nominees. While you state in the following sentence that an investor may vote for Emageon's nominees by executing a proxy card provided by Emageon, please revise the prior sentence so that it clearly states that an investor will not have an opportunity to vote for any of Emageon's nominees, if the investor chooses to execute your proxy card instead of a proxy card provided by Emageon.

Votes Required for Approval, page 10

4. In this section, you still do not appear to address the effect of broker non-votes on the proposal regarding the election of directors. Please revise your disclosure to address this matter.

Abstentions, page 10

5. In the last sentence of this section, you state that only votes cast are to be considered for purposes of determining the outcome of a vote, other than the election of directors. However, the election of directors for the company is determined by a plurality of the votes cast by stockholders entitled to vote on the election. Please revise your disclosure accordingly, or advise us as to your analysis.

Discretionary Voting, page 11

6. You have retained the last sentence of this section. Please tell us how the non-receipt by a beneficial owner of a proxy statement and proxy card could affect the ability of a broker to vote on behalf of that beneficial owner in a contested election.

\* \* \* \* \*

As appropriate, please amend your filing in response to these comments within 10 business days. You should provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

Oliver Press Partners, LLC

May 22, 2008

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You may contact David L. Orlic, Special Counsel, at (202) 551-3503 if you have any questions regarding our comments, or, if you require further assistance, you may call me at (202) 551-3345.

Sincerely,

Michael K. Pressman  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via facsimile: (973) 597-2471  
Jeffrey M. Shapiro, Esq.  
Lowenstein Sandler PC