

Mail Stop 4561

July 15, 2008

Charles A. Jett, Jr.  
Chairman of the Board, President  
and Chief Executive Officer  
Emageon Inc.  
1200 Corporate Drive, Suite 200  
Birmingham, Alabama 35242

Re: **Emageon Inc.**  
**Revised Preliminary Proxy Statement on Schedule 14A**  
**Filed on May 15, 2008**  
**File No. 000-51149**

Dear Mr. Jett:

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

Please contact me at (202) 551-3503 with any questions. If you require further assistance you may contact Barbara C. Jacobs at (202) 551-3735.

Sincerely,

David L. Orlic  
Special Counsel

cc: Via facsimile: (404) 541-3402  
David A. Stockton, Esq.  
Kilpatrick Stockton LLP