



DIVISION OF  
CORPORATION FINANCE

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

February 2, 2011

Mr. Timothy M. Adams  
Chief Financial Officer  
athenahealth, Inc.  
311 Arsenal Street  
Watertown, Massachusetts 02472

**Re: athenahealth, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 15, 2010**  
**Form 10-Q for Fiscal Quarters Ended March 31, June 30**  
**and September 30, 2010**  
**Filed May 3, 2010, July 23, 2010 and October 22, 2010**  
**File No. 001-33689**

Dear Mr. Adams:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew  
Accounting Branch Chief