



DIVISION OF
CORPORATION FINANCE

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

January 10, 2011

Dr. Adam D. Singer, M.D.
Chief Executive Officer
IPC The Hospitalist Company, Inc.
4605 Lankershim Boulevard, Suite 617
North Hollywood, California 91602

Re: IPC The Hospitalist Company, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed March 22, 2010
File No. 001-33930

Dear Dr. Singer:

We have completed our review of your form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director