

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 15, 2007

Mr. Karl B. Wagner  
Chief Financial Officer  
Pediatrix Medical Group, Inc.  
1301 Concord Terrace  
Sunrise, FL 33323

**Re:   Pediatrix Medical Group, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed August 7, 2007**  
**File No. 001-12111**

Dear Mr. Wagner:

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

Sincerely,

Joel Parker  
Accounting Branch Chief