

Via Facsimile and U.S. Mail  
Mail Stop 4720

August 20, 2009

Ms. Claire M. Gulmi  
Executive Vice President  
and Chief Financial Officer  
Amsurg Corp.  
20 Burton Hills Boulevard  
Nashville, TN 37215

**Re: Amsurg Corp.  
Item 4.02 Form 8-K  
Filed August 10, 2009  
File No. 000-22217**

Dear Ms. Gulmi:

We have completed our review of your Item 4.02 Form 8-K and have no further comments at this time.

Sincerely,

Sasha Singh Parikh  
Staff Accountant