



DIVISION OF
CORPORATION FINANCE

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

May 3, 2011

Via Facsimile

David P. King
President and Chief Executive Officer
Laboratory Corporation of America Holdings
358 South Main Street
Burlington, NC 27215

**Re: Laboratory Corporation of America Holdings
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed March 1, 2011
Form 10-K/A for the Fiscal Year Ended December 31, 2010
Filed March 7, 2011
File No. 001-11353**

Dear Mr. King:

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

Sincerely,

/s/ James Lopez (for)

John Reynolds
Assistant Director