

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 13, 2006

Richard P. McCook  
Executive Vice President and Chief Financial Officer  
US Oncology, Inc.  
16825 Northchase Drive, Suite 1300  
Houston, Texas 77060

**Re: US Oncology, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 15, 2006**  
**Form 10-Q for the Period Ended June 30, 2006**  
**Filed August 10, 2006**  
**File Number: 000-26190**

Dear Mr. McCook:

We have completed our review of the above forms and have no further comment at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief