

**Mail Stop 4561**

October 12, 2006

Andrew C. Corbin  
Executive Vice President and  
Chief Financial Officer  
Emdeon Corporation  
669 River Drive, Center 2  
Elmwood Park, New Jersey 07407-1361

**Re: Emdeon Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed March 16, 2006  
Form 10-Q for the Quarterly Period Ended June 30, 2006  
Filed August 9, 2006  
File No. 000-24975**

Dear Mr. Corbin:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief