

Mail Stop 3561

December 16, 2009

By Facsimile and U.S. Mail

Mr. Jonathan Bush
Chief Executive Officer
athenahealth, Inc.
311 Arsenal Street
Watertown, Massachusetts 02472

**Re: athenahealth, Inc.
Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 2, 2009
Definitive Proxy Statement on Schedule 14A
Filed April 24, 2009
File No. 001-33689**

Dear Mr. Bush:

We have completed our review of your Annual Report on Form 10-K for the fiscal year ended December 31, 2008 and the related filing and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Michael Bison
Goodwin Procter LLP
Via Facsimile