## UNITED STATES SECURITIES AND EXCHANGE COMMISSION September 22, 2017

## ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

## athenahealth, Inc.

File No. 1-33689 - CF#35418

athenahealth, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on August 10, 2017.

Based on representations by atheanahealth, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.1 through August 8, 2024

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields Secretary