Mail Stop 4561

By U.S. Mail and facsimile to (212) 624-3773

Mr. Anthony Vuolo, Chief Financial Officer WebMD Health Corp. 111 Eight Avenue New York, NY 10011

**RE:** WebMD Health Corp.

File No. 000-51547

Form 10-K for the year ended December 31, 2006 and related

Amendments 1 and 2

Form 10-Q for the quarter ended March 31, 2007 and related Amendment 1

Dear Mr. Vuolo:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin Woody Branch Chief