

Mail Stop 4561

September 16, 2009

Douglas W. Wamsley, Esq.  
Executive Vice President, General Counsel and Secretary  
WebMD Health Corp.  
111 Eighth Avenue  
New York, NY 10011

**Re: WebMD Health Corp.  
Forms 10-K and 10-K/A for Fiscal Year Ended December 31, 2008  
File No. 0-51547**

**HLTH Corporation  
Forms 10-K and 10-K/A for Fiscal Year Ended December 31, 2008  
File No. 0-24975**

Dear Mr. Wamsley:

We have completed our review of your Form 10-Ks and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel