

ATHENAHEALTH INC
Form RW
February 01, 2008

athenahealth, Inc.
311 arsenal street
Watertown, MA 02472

February 1, 2008

VIA EDGAR AND OVERNIGHT DELIVERY

Securities and Exchange Commission
Division of Corporation Finance
100 F. Street N.E.
Washington, DC 20549
Attn: Filing Desk

Re: athenahealth, Inc./Application For Withdrawal on Form RW
pursuant to Rule 477 of the Securities Act of 1933, as amended (the Act),
Registration Statement on Form S-1 (File No. 333-148500)

Ladies and Gentlemen:

On January 7, 2008, athenahealth, Inc., a Delaware corporation (the Company), filed Registration Statement No. 333-148500 on Form S-1 (together with the exhibits and amendments thereto, the Registration Statement) with the Securities and Exchange Commission (the Commission) in connection with a proposed public offering (the Offering).

Pursuant to Rule 477 under the Act, the Company hereby applies for the withdrawal of the Registration Statement and requests that the Commission consent thereto. No securities have been issued or sold under the Registration Statement. The Registration Statement has not been declared effective by the Commission.

The Company has determined at this time not to proceed with the Offering due to market conditions and requests that the Commission consent to this application on the grounds that withdrawal of the Registration Statement is consistent with the public interest and the protection of investors, as contemplated by paragraph (a) of Rule 477.

Pursuant to Rule 418, the Company requests that all materials provided supplementally to the Staff be returned to the Company.

If you have any questions regarding this letter, please contact the Company s legal counsel, Michael Bison, Esq., of Goodwin Procter LLP, at (617) 570-1000.

Sincerely,

ATHENAHEALTH, INC.

By: /s/ Jonathan Bush
Jonathan Bush
Chief Executive Officer, President and
Chairman

cc: Anita Karu (*Securities and Exchange Commission*)