



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 3, 2011

Via Facsimile

David P. King  
President and Chief Executive Officer  
Laboratory Corporation of America Holdings  
358 South Main Street  
Burlington, NC 27215

**Re: Laboratory Corporation of America Holdings  
Form 10-K for the Fiscal Year Ended December 31, 2010  
Filed March 1, 2011  
Form 10-K/A for the Fiscal Year Ended December 31, 2010  
Filed March 7, 2011  
File No. 001-11353**

Dear Mr. King:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director