MAIL STOP 3561

September 27, 2007

Mr. David P. King President and CEO Laboratory Corporation of America Holdings 358 South Main Street Burlington, North Carolina 27215

Re: Laboratory Corporation of America Holdings

Form 10-K for Fiscal Year Ended December 31, 2006

Filed February 27, 2007 File Number 001-11353

Dear Mr. King:

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

Sincerely,

Tia Jenkins Senior Assistant Chief Accountant Office of Emerging Growth Companies