

Via Facsimile and U.S. Mail
Mail Stop 6010

November 15, 2007

Mr. Karl B. Wagner
Chief Financial Officer
Pediatrix Medical Group, Inc.
1301 Concord Terrace
Sunrise, FL 33323

**Re: Pediatrix Medical Group, Inc.
 Form 10-K for the Fiscal Year Ended December 31, 2006
 Filed August 7, 2007
 File No. 001-12111**

Dear Mr. Wagner:

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

Sincerely,

Joel Parker
Accounting Branch Chief