

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 17, 2007

Parker H. Petit  
Chairman of the Board and  
Chief Executive Officer  
Matria Healthcare, Inc.  
1850 Parkway Place  
Marietta, Georgia 30067

**Re: Matria Healthcare, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**File No. 000-20619**

Dear Mr. Petit:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief