

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 10, 2006

Mr. Gregory H. Keane  
Chief Financial Officer  
BioScrip, Inc.  
100 Clearbrook Road  
Elmsford, NY 10523

**Re: BioScrip, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2004**  
**Filed March 4, 2005**  
**File No. 000-28740**

Dear Mr. Keane:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief