

Via Facsimile and U.S. Mail
Mail Stop 6010

October 18, 2007

Mr. John R. Potapchuk
Executive Vice President, CFO and Treasurer
Gentiva Health Services, Inc.
3 Huntington Quadrangle, Suite 200S
Mellville, NY 11747-4627

Re: Gentiva Health Services, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 16, 2007
File No. 001-15669

Dear Mr. Potapchuk:

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

Sincerely,

Joel N. Parker
Accounting Branch Chief