



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 15, 2011

Via E-mail

Mr. Tony Strange, Chief Executive Officer and President
Gentiva Health Services, Inc.
3350 Riverwood Parkway, Suite 1400
Atlanta, GA 30339-3314

**Re: Gentiva Health Services, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2010
Filed March 11, 2011
File No. 001-15669**

Dear Mr. Strange:

We have reviewed your response and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

August 5, 2011 Supplemental Response

Exhibits

1. We reissue our comment from our letter dated August 5, 2011. In this regard, we note that you plan to file "the requested exhibits, schedules and/or attachments." Please confirm that you will file the referenced agreements in their entirety, as required by Item 601(b)(10) of Regulation S-K, with your next periodic report.

Tony Strange
Gentiva Health Services, Inc.
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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact Erin Wilson at (202) 551-6047 or Pamela Howell at (202) 551-3357 with any other questions.

Sincerely,

/s/ Pamela Howell
for

John Reynolds
Assistant Director