

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
June 6, 2008**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Gentiva Health Services, Inc.**

**File No. 001-15669 - CF#22095**

---

Gentiva Health Services, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on May 9, 2008.

Based on representations by Gentiva Health Services, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.1                      through January 31, 2011

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Pamela Howell  
Special Counsel