



DIVISION OF
CORPORATION FINANCE

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

Mr. R. Dirk Allison
Chief Financial Officer
Odyssey HealthCare, Inc.
717 N. Harwood
Suite 1500
Dallas, TX 75201

January 11, 2010

RE: Odyssey HealthCare, Inc.
Form 10-K for the fiscal year ended December 31, 2008
Filed March 13, 2009
File No. 0-33267

Dear Mr. Allison:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director