



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