

Mail Stop 3561

May 11, 2009

Terren S. Peizer  
President and Chief Executive Officer  
Hythiam, Inc.  
11150 Santa Monica Blvd, Suite 1500  
Los Angeles, CA 90025

**Re: Hythiam, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed March 17, 2008**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 001-31932**

Dear Mr. Peizer:

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

Sincerely,

Brian K. Bhandari  
Branch Chief  
Office of Beverages, Apparel, and  
Health Care Services