

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 4, 2009

O. Edwin French  
President and Chief Executive Officer  
MedCath Corporation  
10720 Sikes Place  
Charlotte, North Carolina 28277

**Re: MedCath Corporation  
Form 10-K for the Fiscal Year Ended September 30, 2008  
Filed December 15, 2008  
File No. 000-33009**

Dear Mr. French:

We have reviewed your filing and have the following comments. In our comments, we ask you to provide us with information to better understand your disclosure. Where it requests you to revise disclosure, the information you provide should show us what the revised disclosure will look like and identify the annual or quarterly filing, as applicable, in which you intend to first include it. If you do not believe that revised disclosure is necessary, explain the reason in your response. After reviewing the information provided, we may raise additional comments and/or request that you amend your filing.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended September 30, 2008

Item 11. Executive Compensation

1. We note your response and your statement that you will disclose the specific target amounts for incentive compensation in future filings. Please provide us with proposed disclosure relating to the specific performance targets. You may provide the disclosure relating to your 2008 executive compensation that you intend to provide in your 2009 proxy statement or you may provide the disclosure you would have included in an amendment if we had required you to amend your filing.

2. We note your response to comment 2. To the extent that specific individual goals are identified they must be disclosed, regardless of whether any annual incentive compensation was paid. Please provide proposed disclosure relating to the specific individual goals. If you do not identify specific goals or achievements, please clarify your disclosure accordingly.

\* \* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter that keys your responses to our comments and provide any requested information. Detailed letters greatly facilitate our review. Please file your letter on EDGAR under the form type label CORRESP.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. 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.

In connection with responding to our comments, please provide, in your letter, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comment on your filing.

Please contact Bryan Pitko at (202) 551-3203 or Suzanne Hayes at (202) 551-3675 with any questions. In this regard, please feel free to contact me at (202) 551-3715.

Sincerely,

Jeffrey Riedler,  
Assistant Director