

Via Facsimile and U.S. Mail
Mail Stop 4720

July 1, 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 completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler,
Assistant Director