



DIVISION OF  
CORPORATION FINANCE

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

March 15, 2011

O. Edwin French  
President, 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, 2010**  
**Form 8-K filed November 23, 2010**  
**File No. 000-33009**

Dear Mr. French:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief