



DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

September 15, 2008

By U.S. mail and facsimile

Mr. Michael N. Deitch
Chief Financial Officer
The Providence Service Corporation
5524 East Fourth Street
Tucson, Arizona 85711

**Re: The Providence Service Corporation
Form 10-K for Fiscal Year Ended December 31, 2007
Filed on March 14, 2008
File No. 000-50364**

Dear Mr. Deitch:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief
Accountant
Office of Beverages, Apparel
and Health Care Services