



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

July 27, 2009

Mr. Fletcher Jay McCusker  
Chairman of the Board and Chief Executive Officer  
The Providence Service Corporation  
5524 East Fourth Street  
Tucson, AZ 85711

**Re: The Providence Service Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2008  
File No. 1-34221**

Dear Mr. McCusker:

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