



DIVISION OF  
CORPORATION FINANCE

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

**MAIL STOP 3561**

January 26, 2009

*By U.S. Mail and facsimile to (337) 235-8037*

Mr. Keith G. Myers  
Chief Executive Officer and Chairman of the Board  
420 West Pinhook Road, Suite A  
Lafayette, LA 70503

**Re: LHC Group, Inc.  
Form 10-K/A for Fiscal Year Ended December 31, 2007  
Filed March 21, 2008  
File No. 0-8082**

Dear Mr. Myers,

We have completed our review of your Form 10-K/A 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