



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