



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

May 18, 2009

Mr. Edward M. Murphy
President and Chief Executive Officer
National Mentor Holdings, Inc.
313 Congress Street, 6th Floor
Boston, MA 02210

Re: National Mentor Holdings, Inc.
Form 10-K
Filed December 22, 2008
File No. 333-129179

Dear Mr. Murphy:

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

Sincerely,

John Reynolds
Assistant Director