



DIVISION OF
CORPORATION FINANCE

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

Chris A. Walker
Chief Financial Officer
LifeCare Holdings, Inc.
5560 Tennyson Parkway
Plano, Texas 75024

August 20, 2008

RE: **LifeCare Holdings, Inc.**
 Form 10-K for the Fiscal Year Ended December 31, 2007
 Filed March 28, 2008
 File no. 333-133319

Dear Mr. Walker:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director