



DIVISION OF
CORPORATION FINANCE

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

September 23, 2010

Via U.S. Mail and Facsimile: (502) 394-2206

Mr. Ralph G. Gronefeld, Jr.
President and Chief Executive Officer
Res-Care, Inc.
9901 Linn Station Road
Louisville, Kentucky 40223

Re: Res-Care, Inc.
Form 10-K for fiscal year ended December 31, 2009
Filed March 9, 2010
File No. 000-20372

Dear Mr. Gronefeld:

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

Sincerely,

Larry Spigel
Assistant Director