

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 3, 2007

Mr. John L. Workman  
Executive Vice President and Chief Financial Officer  
HealthSouth Corporation  
One HealthSouth Parkway  
Birmingham, Alabama 35243

**Re:   HealthSouth Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed February 28, 2007**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2006**  
**Filed March 22, 2007**  
**Form 10-Q for the Period Ended March 31, 2007**  
**Filed May 9, 2007**  
**File No. 001-10315**

Dear Mr. Workman:

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

Sincerely,

Joel N. Parker  
Accounting Branch Chief