

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 28, 2007

Mr. Stephen L. Clanton  
Chief Financial Officer  
American HomePatient, Inc.  
5200 Maryland Way, Suite 400  
Brentwood, TN 37027-5018

**Re: American HomePatient, Inc.  
Form 10-Q for the Period Ended June 30, 2007  
Filed August 3, 2007  
File No. 000-19532**

Dear Mr. Clanton:

We have completed our review of your Form 10-Q for the period ended June 30, 2007 and have no further comment at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief