



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 26, 2010

Via U.S. Mail and Facsimile to (615) 373-1947

Mr. Joseph F. Furlong, III  
Chief Executive Officer  
American Homepatient, Inc.  
5200 Maryland Way, Suite 400  
Brentwood, TN 37027

**Re: American Homepatient, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 5, 2009**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2009**  
**Filed November 16, 2009**  
**File No. 0-19532**

Dear Mr. Furlong:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services