

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 20, 2006

Paul G. Gabos  
Chief Financial Officer  
Lincare Holdings, Inc.  
19387 US 19 North  
Clearwater, FL 33764

**Re: Lincare Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed January 30, 2006**  
**File No. 000-19946**

Dear Mr. Gabos:

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

Sincerely,

Kevin Woody  
Branch Chief