



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

MAIL STOP 3561

January 26, 2010

Mr. John P. Byrnes, Chief Executive Officer  
Lincare Holdings Inc.  
19387 US 19 North  
Clearwater, Florida

**Re: Lincare Holdings Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed on February 25, 2009**  
**File No. 0-19946**

Dear Mr. Byrnes:

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

Sincerely,

John Reynolds  
Assistant Director

cc: Mr. Byrnes  
Legal Department  
FAX: (727) 431-1245