



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

September 16, 2008

Mr. Lawrence M. Higby  
Chief Executive Officer  
Apria Healthcare Group Inc.  
26220 Enterprise Court  
Lake Forest, CA 92630-8405

**Re: Apria Healthcare Group Inc.  
Schedule 14A  
File No. 001-14316  
Filed July 24, 2008**

Dear Mr. Higby:

We have completed our review of your Schedule 14A and related filings and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

Cc: Jeffrey Le Sage  
Fax: (213) 229-6504