

Mail Stop 4561

March 10, 2009

Mr. C. Taylor Pickett
Chief Executive Officer
Omega Healthcare Investors, Inc.
200 International Circle
Suite 3500
Hunt Valley, MD 21030

**Re: Omega Healthcare Investors, Inc.
Form 10-K for the year ended December 31, 2007
Filed 02/15/08
File No. 001-11316**

Dear Mr. Pickett:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief