

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 22, 2006

Mr. William Borne  
Chief Executive Officer and  
Chairman of the Board  
Amedisys, Inc.  
11100 Mead Road, Suite 300  
Baton Rouge, LA 70816

**Re: Amedisys, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2004**  
**Filed March 17, 2005**  
**Form 10-Q for the Period Ended September 30, 2005**  
**Filed November 9, 2005**  
**File No. 000-24260**

Dear Mr. Carter:

We have completed our review of the above filings and have no further comment at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief