



DIVISION OF  
CORPORATION FINANCE

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

June 24, 2011

Via E-mail

William F. Borne  
Chairman  
Amedisys, Inc.  
5959 S. Sherwood Forest Blvd.  
Baton Rouge, Louisiana 70816

**Re: Amedisys, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2010**  
**Filed February 22, 2011**  
**File No. 000-24260**

Dear Mr. Borne:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

1. We note your response to our prior comment two. Your response did not fully address our comment; therefore, we partially re-issue our comment. In future Exchange Act filings, please also revise to disclose, if true, that your disclosure controls and procedures are designed to provide reasonable assurance

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

William F. Borne  
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You may contact Jamie Kessel at (202) 551-3727 or Nasreen Mohammed at (202) 551-3773 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/Tia Jenkins

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services