

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

LHC Group, Inc

CIK: [1303313](#) | IRS No.: [710918189](#) | Fiscal Year End: [0217](#)

Type: **UPLOAD**

SIC: **8082** Home health care services

Mailing Address

*420 WEST PINHOOK ROAD
SUITE A
LAFAYETTE LA 70503*

Business Address

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SUITE A
LAFAYETTE LA 70503
337-233-1307*



DIVISION OF
CORPORATION FINANCE

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

MAIL STOP 3561

January 26, 2009

By U.S. Mail and facsimile to (337) 235-8037

Mr. Keith G. Myers
Chief Executive Officer and Chairman of the Board
420 West Pinhook Road, Suite A
Lafayette, LA 70503

Re: LHC Group, Inc.
Form 10-K/A for Fiscal Year Ended December 31, 2007
Filed March 21, 2008
File No. 0-8082

Dear Mr. Myers,

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

Sincerely,

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