



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

DIVISION OF  
CORPORATION FINANCE

January 20, 2011

Michael E. Tarvin  
Executive Vice President, General Counsel and Secretary  
Select Medical Corporation  
4714 Gettysburg Road  
P.O. Box 2034  
Mechanicsburg, PA 17055

**Re: Select Medical Corporation  
Form 10-K  
Filed March 17, 2010  
File No. 001-34465**

Dear Mr. Tarvin:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director