

Mail Stop 3561

January 4, 2009

Mr. Ronald A. Malone
Chief Executive Officer
Gentiva Health Services, Inc.
3 Huntington Quadrangle, Suite 200S
Melville, New York 11747-4627

**Re: Gentiva Health Services, Inc.
Form 10-K for the Fiscal Year Ended December 30, 2007
Supplemental Response dated December 3, 2008
File No. 001-15669**

Dear Mr. Malone:

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

Sincerely,

John Reynolds
Assistant Director

cc: Stacy S. Ingram, Esq.
FAX: (404) 527-4801