



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

September 5, 2017

William J. Burns
Chief Financial Officer
Cross Country Healthcare, Inc.
5201 Congress Avenue
Boca Raton, FL 33487

**Re: Cross Country Healthcare, Inc.
Form 10-K for Fiscal Year Ended December 31, 2016
Filed March 3, 2017
Form 10-Q for Fiscal Quarter Ended June 30, 2017
Filed August 4, 2017
File No. 000-33169**

Dear Mr. Burns:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spirgel
Assistant Director
AD Office 11 – Telecommunications