

Via Facsimile and U.S. Mail

January 4, 2011

Jay W. Shreiner
Executive Vice President and
Chief Financial Officer
RehabCare Group, Inc.
7733 Forsyth Boulevard, 23rd Floor
St. Louis, Missouri 63105

**Re: RehabCare Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 8, 2010
Definitive Proxy Statement filed March 23, 2010
File Number: 001-14655**

Dear Mr. Shreiner:

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

Sincerely,

Jeffrey Riedler
Assistant Director