



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

MAIL STOP 3561

January 26, 2010

Mr. John P. Byrnes, Chief Executive Officer
Lincare Holdings Inc.
19387 US 19 North
Clearwater, Florida

**Re: Lincare Holdings Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed on February 25, 2009
File No. 0-19946**

Dear Mr. Byrnes:

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

Sincerely,

John Reynolds
Assistant Director

cc: Mr. Byrnes
Legal Department
FAX: (727) 431-1245