



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

July 30, 2018

Via E-mail

Mr. Robert O. Stephenson  
Chief Financial Officer  
Omega Healthcare Investors, Inc.  
3030 International Circle, Suite 200  
Hunt Valley, MD 21030

**Re: Omega Healthcare Investors, Inc.  
OHI Healthcare Properties Limited Partnership  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed February 23, 2018  
File Nos. 1-11316 and 333-203447-11**

Dear Mr. Stephenson:

We have completed our review of your filing. 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/ Kevin Woody

Kevin Woody  
Branch Chief  
Office of Real Estate and  
Commodities