

Mail Stop 4561  
April 20, 2006

VIA U.S. MAIL AND FAX (410) 427-8822

Mr. Robert O. Stephenson  
Chief Financial Officer  
Omega Healthcare Investors, Inc.  
9690 Deereco Road, Suite 100  
Timonium, MD 21093

Re: Omega Healthcare Investors, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed February 17, 2006  
File No. 1-11316

Dear Mr. Stephenson:

We have completed our review of your Form 10-K and do not,  
at  
this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief

Mr. Robert O. Stephenson  
Omega Healthcare Investors, Inc.  
March 16, 2006  
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