Mr. C. Taylor Pickett Chief Executive Officer Omega Healthcare Investors, Inc. 200 International Circle Suite 3500 Hunt Valley, MD 21030

Re: Omega Healthcare Investors, Inc.

Form 10-K for the year ended December 31, 2007

Filed 02/15/08 File No. 001-11316

Dear Mr. Pickett:

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

Sincerely,

Daniel L. Gordon Branch Chief