UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Notice of Effectiveness

Effectiveness Date: September 8, 2006

Accession Number: 0000888491-06-000083

Submission Type: POS AM

CIK: <u>0000888491</u>

Company Name: OMEGA HEALTHCARE INVESTORS INC

File Number: <u>333-117655</u>