

OMEGA HEALTHCARE INVESTORS INC
Form AW
September 07, 2006

OMEGA HEALTHCARE INVESTORS, INC.
9690 Deereco Road
Suite 100
Timonium, MD 21093

September 7, 2006

VIA EDGAR

Mr. Michael McTierney
U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: Omega Healthcare Investors, Inc.
Application for Withdrawal of Post-Effective Amendment No. 2 on Form S-3/A,
Filed on August 28, 2006
File No. 333-117655

Dear Mr. McTierney:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the “*Securities Act*”), Omega Healthcare Investors, Inc., a Maryland corporation (the “*Company*”), respectfully requests that the Securities and Exchange Commission (the “*Commission*”) consent to the withdrawal of the above-referenced Post-Effective Amendment No. 2 to the Registration Statement on Form S-3/A (File No. 333-117655) and all exhibits thereto (the “*Post-Effective Amendment No. 2*”). The Company’s request is based on its determination that the Post-Effective Amendment No. 2 was filed under an erroneous form identification tag, which incorrectly indicates that the filing is a pre-effective amendment to a Form S-3. Post-Effective Amendment No. 2 relates to a registration statement on Form S-3, as amended, filed with the Commission on July 26, 2004 (the “*Registration Statement*”).

The Company hereby confirms that no securities were issued or sold pursuant to Post-Effective Amendment No. 2. Accordingly, the Company hereby respectfully requests the immediate withdrawal of Post-Effective Amendment No. 2 so that it may correctly file a post-effective amendment to the Registration Statement.

If you have any questions concerning our request for withdrawal, please call Michael Delaney of Powell Goldstein LLP, our counsel, at (404) 572-6912.

Very truly yours,

Omega Healthcare Investors, Inc.

/s/Robert O. Stephenson

Robert O. Stephenson
Chief Financial Officer