

OMEGA HEALTHCARE INVESTORS INC  
Form AW  
November 23, 2004

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

**VIA EDGAR**

United States Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549-0231

Re: **Omega Healthcare Investors, Inc.**  
**Post-Effective Amendment No. 1 to Form S-3**  
**File No. 333-117655**  
**Filed October 29, 2004**

Dear Sir or Madam:

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. 1 to the Registration Statement on Form S-3 and all exhibits thereto (the "*Post-Effective Amendment*"). The Company's request is based on its determination that the Post-Effective Amendment was filed under erroneous (i) form identification tag, which incorrectly indicates that the filing is a pre-effective amendment to a Form S-3, and (ii) file number, which is incorrectly listed as File No. 333-117655. The correct File No. is 333-08415, as indicated on the facing page of the Post-Effective Amendment, and relates to a registration statement on Form S-3 filed with the Commission on July 19, 1996.

Please do not hesitate to contact Tom Peterson of the Company at (410) 427-1740 or Michael J. Delaney, Esq. of Powell Goldstein LLP at (404) 572-6912 should you have any questions with respect to this request.

Very truly yours,

November 23, 2004      /S/ Robert O. Stephenson  
Robert O. Stephenson  
Chief Financial Officer