

OMEGA HEALTHCARE INVESTORS INC  
Form AW  
September 07, 2006

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**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