

OMEGA HEALTHCARE INVESTORS INC
Form AW
November 23, 2004

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