

We trust that the information provided in this letter addresses the Staff's comment. If you have any questions or comments concerning the foregoing, please feel free to telephone the undersigned at (816) 572-4580.

Very truly yours,

POLSINELLI PC

By: /s/ Eric S. Wu, Esq.
Eric S. Wu, Esq.

cc: Kathryn M. Stalmack, Esq.
Senior Vice President, Secretary and General Counsel
BioScrip, Inc.
