



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

January 7, 2010

Mr. Joseph A. Boshart
President and Chief Executive Officer
Cross Country Healthcare, Inc.
6551 Park of Commerce Blvd, N.W.
Boca Raton, Florida 33487

RE: Cross Country Healthcare, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 17, 2009
File No. 0-33169

Forms 10-Q for fiscal quarter ended September 30, 2009
Filed November 6, 2009

Dear Mr. Boshart:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director