

Mail Stop 3720

September 29, 2006

Via U.S. Mail

Mr. Emil Hensel
Chief Financial Officer
Cross Country Healthcare, Inc.
6551 Park of Commerce Blvd., N.W.
Boca Raton, FL 33487

**RE: Cross Country Healthcare, Inc.
Form 10-K for the Year ended December 31, 2005
File No. 000-33169**

Dear Mr. Hensel:

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