Palliative care in 34 patients of terminal stage with amyotrophic lateral sclerosis (ALS) who died in our hospital from 2002-2013 were retrospectively analyzed. These patients did not request the tracheostomy ventilation (TV). In the terminal stage of ALS, 6 patients had been already used non-invasive mechanical ventilation (BIPAP) before the admission to our hospital. 7 patients with nutritional deficiency had relieved by percutaneous endoscopic gastrostomy. 21 patients used the analgesics and sedatives. In the end stages of terminal, 6 patients requested to use morphine (10-20mg), rehabilitation (PT, OT, ST) had been done in all patients (34 patients). Rehabilitation was continued from the day of admission to our hospital until the 2-5 days before the death in 29 patients and 5 patients until the day of death. Rehabilitation was useful in the late stage of ALS in improving the quality of life by palliating therapy such as the relaxation of muscle pain elicited by spasm, the listen to anguish of heart, and was effective for reduction the dose of drugs such as morphine. These results suggest that rehabilitation services in the end stage of ALS are also beneficial as the spiritual care.