



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop: 3561

April 27, 2017

Via E-Mail

Robin Johnson  
Vice President, Finance  
Diplomat Pharmacy, Inc.  
4100 S. Saginaw Street,  
Flint, Michigan 48507

**Re: Diplomat Pharmacy, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed March 8, 2017  
File No. 001-36677**

Dear Ms. Johnson:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year ended December 31, 2016

Item 9A. Controls and Procedures, page 92

1. We note that during fourth quarter of 2016, you identified a material weakness in the operating effectiveness of your evaluation and review of recorded inventory balances. We also note your disclosure that states “except for the control deficiencies discussed above that have been assessed as a material weakness there were no changes in our internal controls over financial reporting during the fourth quarter of 2016.” Please provide the following:
  - describe in greater detail the control deficiencies and,
  - clarify and describe the changes you made to your internal controls during the fourth quarter of 2016.

Robin Johnson  
Diplomat Pharmacy, Inc.  
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We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Joanna Lam at (202) 551-3476 or Nasreen Mohammed at (202) 551-3773 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/Craig Arakawa

Craig Arakawa  
Branch Chief  
Office of Beverages, Apparel, and  
Mining