



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

August 14, 2017

William J. Burns  
Chief Financial Officer  
Cross Country Healthcare, Inc.  
5201 Congress Avenue  
Boca Raton, FL 33487

**Re: Cross Country Healthcare, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 3, 2017**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2017**  
**Filed August 4, 2017**  
**File No. 000-33169**

Dear Mr. Burns:

We have reviewed your filing and have the following comments. Please comply with the following comments in future filings. Confirm in writing that you will do so and explain to us how you intend to comply. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments 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 comments apply to your facts and circumstances, please tell us why in your response.

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

Form 10-K for Fiscal Year Ended December 31, 2016

Management's Discussion and Analysis of Financial Condition and Results of Operations

Segment Results, page 30

1. We note that your Physician Staffing segment revenue has continued to decline over the past three years and that it has increasingly constituted a smaller percentage of total revenue (2014=20%; 2015=15%; 2016=12%). In future filings, please discuss whether this is indicative of a negative trend in your results of operations and address the reason underlying the lower volume of physician staffing days filled for this segment in recent years.

Form 10-Q for Fiscal Quarter Ended June 30, 2017

Condensed Consolidated Statements of Operations, page 2

2. We note that your presentation of gross profit is based on cost of services which excludes depreciation and amortization expense in its calculation. Please present a gross profit measure that allocates the appropriate amount of depreciation and amortization expense to cost of services. Alternatively, delete the gross profit line item and revise the description of the cost of services line item to make it clear that it excludes depreciation and amortization expense. Refer to SAB Topic 11-B. Further comply with these comments in your Form 8-K.

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 Kathryn Jacobson, Staff Accountant, at (202) 551-3365 or Carlos Pacho, Senior Assistant Chief Accountant, at (202) 551-3835 if you have questions regarding comments on the financial statements and related matters. Please contact Joshua Shainess, Attorney-Adviser, at (202) 551-7951, Celeste M. Murphy, Legal Branch Chief, at (202) 551-3257, or me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications