



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2019

Kathryn Stalmack  
Senior Vice President, General Counsel and Secretary  
Providence Service Corporation  
1275 Peachtree Street, Sixth Floor  
Atlanta, GA 30309

**Re: Providence Service Corporation  
Registration Statement on Form S-3  
Filed September 9, 2019  
File No. 333-233676**

Dear Ms. Stalmack:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure

cc: Steven J. Slutzky