



DIVISION OF
CORPORATION FINANCE

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

September 17, 2024

Heath Sampson
President and Chief Executive Officer
ModivCare Inc.
6900 E. Layton Avenue, 12th Floor
Denver, CO 80237

Re: ModivCare Inc.
Registration Statement on Form S-3
Filed September 12, 2024
File No. 333-282051

Dear Heath Sampson:

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 Anuja Majmudar at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Andrew L. Fabens