



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

January 29, 2018

Via E-mail

Mr. Joshua L. Proffitt
Executive Vice President and Chief Financial Officer
LHC Group, Inc.
901 Hugh Wallis Road South
Lafayette, LA 70508

Re: LHC Group, Inc.
Form 10-K for the Year Ended December 31, 2016
Filed March 9, 2017
File No. 001-33989

Dear Mr. Proffitt:

We have completed our review of your filing. 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.

Sincerely,

/s/Craig Arakawa

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