

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

December 21, 2016

<u>Via E-mail</u> R. Dirk Allison President and Chief Executive Officer Addus HomeCare Corporation 2300 Warrenville Rd., Downers Grove, IL 60515

> Re: Addus HomeCare Corporation Registration Statement on Form S-3 Filed December 8, 2016 File No. 333-214988

Dear Mr. Allison:

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

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

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 Hillary Daniels at (202) 551-3959 with any questions.

Sincerely,

/s/ David Link for

John Reynolds Assistant Director Office of Beverages, Apparel, and Mining

cc: Jonathan Stanley, Esq. Bass, Berry & Sims PLC