



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

July 5, 2018

Via E-mail

Christopher Ricaurte
Chief Financial Officer
R1 RCM, Inc.
401 North Michigan Ave, Suite 2700
Chicago, IL 60611

Re: R1 RCM, Inc.
Form 10-K for the Year Ended December 31, 2017
Filed March 9, 2018
File No. 1-34746

Dear Mr. Ricaurte:

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/ Shannon Sobotka

Shannon Sobotka
Staff Accountant
Office of Real Estate
& Commodities