

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

DIVISION OF CORPORATION FINANCE

July 12, 2018

David Duckworth Chief Financial Officer Acadia Healthcare Company, Inc. 6100 Tower Circle, Suite 1000 Franklin, Tennessee 37067

> Re: Acadia Healthcare Company, Inc. Form 10-K for the Fiscal Year Ended December 31, 2017 Filed February 27, 2018 File No. 001-35331

Dear Mr. Duckworth:

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.

Division of Corporation Finance Office of Telecommunications