

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

October 21, 2020

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

> Re: Acadia Healthcare Company, Inc. Form 10-K for the Fiscal Year Ended December 31, 2019 Filed February 28, 2020 File No. 001-35331

Dear Mr. Duckworth:

We have completed our review of your filings. 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,

Division of Corporation Finance Office of Life Sciences