



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

May 30, 2018

Via E-mail

Atul Kavthekar
Chief Financial Officer
Diplomat Pharmacy, Inc.
4100 S. Saginaw Street
Flint, Michigan 48507

Re: Diplomat Pharmacy, Inc.
Form 10-K for Fiscal Year Ended December 31, 2017
Filed March 1, 2018
File No. 001-36677

Dear Mr. Kavthekar:

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/ Rufus Decker

Rufus Decker
Accounting Branch Chief
Office of Beverages, Apparel and
Mining