



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop: 3561

October 27, 2016

Via E-Mail

Mr. Colin Shannon  
Chief Executive Officer  
PRA Health Sciences, Inc.  
4130 ParkLake Avenue  
Suite 400  
Raleigh, NC 27612

**Re: PRA Health Sciences, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed February 25, 2016  
File No. 001-36732**

Dear Mr. Shannon:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 10-K for the Year Ended December 31, 2015

Financial Statements

(2) Significant Accounting Policies

Reportable Segments, page 85

1. Please tell us why you have not provided the disclosure required by ASC 280-10-50-40.

Colin Shannon  
PRA Health Sciences, Inc.  
October 27, 2016  
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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.

You may contact Joanna Lam at (202) 551-3476 or me at (202) 551-3651 if you have any questions.

Sincerely,

/s/ Joel Parker

Joel Parker  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining