



DIVISION OF  
CORPORATION FINANCE

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

August 25, 2020

Fredrick Eliasson  
Executive Vice President and Chief Financial Officer  
Change Healthcare, Inc.  
3055 Lebanon Pike  
Suite 1000  
Nashville, TN 37214

**Re: Change Healthcare, Inc.**  
**Form 10-K for the fiscal year ended March 31, 2020**  
**Filed June 4, 2020**  
**File No. 001-38961**

Dear Mr. Eliasson:

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,

Division of Corporation Finance  
Office of Technology