



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