



DIVISION OF  
CORPORATION FINANCE

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

April 4, 2024

Crissy Carlisle  
Chief Financial Officer  
Enhabit, Inc.  
6688 N. Central Expressway Suite 1300  
Dallas, TX 75206

**Re: Enhabit, Inc.**  
**Form 10-K filed March 15, 2024**  
**File No. 001-41406**

Dear Crissy Carlisle:

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 Industrial Applications and  
Services