



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2023

Jeff Shaner  
President and Chief Executive Officer  
Aveanna Healthcare Holdings, Inc.  
400 Interstate North Parkway SE  
Atlanta, Georgia 30339

**Re: Aveanna Healthcare Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed March 16, 2023**  
**File No. 001-40362**

Dear Jeff Shaner:

We have limited our review of your filing to the financial statements and related disclosures 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 the 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 Fiscal Year Ended December 31, 2022

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations.

Non-GAAP Financial Measures, page 67

1. In future filings, please revise to reconcile the non-GAAP measure "Field Contribution" and "Field Contribution Margin" to the most comparable GAAP measure, which appears to be gross margin, even if it is not presented on the face of the Consolidated Statement of Operations. Please also revise the similar reconciliation in Exhibit 99.1 to your Form 8-K.

Jeff Shaner  
Aveanna Healthcare Holdings, Inc.  
April 20, 2023  
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In closing, 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 Christie Wong, Staff Accountant, at (202) 551-3684 or Brian Cascio, Accounting Branch Chief, at (202) 551-3676 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services