



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

January 25, 2017

Via E-mail

Steven J. Strobel
Senior Vice President and Chief Financial Officer
Hill-Rom Holdings, Inc.
Two Prudential Plaza
Suite 4100
Chicago, IL 60601

**Re: Hill-Rom Holdings, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2016
Filed November 17, 2016
File No. 001-06651**

Dear Mr. Strobel:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosure, notwithstanding any review, comments, action or absence of action by the Staff.

Sincerely,

/s/ Martin James

Martin James
Senior Assistant Chief Accountant
Office of Electronics and Machinery