



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

DIVISION OF
CORPORATION FINANCE

December 18, 2020

Scott G. Ginn
Chief Financial Officer
Amedisys, Inc.
3854 American Way, Suite A
Baton Rouge, LA 70816

Re: Amedisys, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed February 19, 2020
Definitive Proxy Statement on Schedule 14A
Filed April 26, 2020
File No. 000-24260

Dear Mr. Ginn:

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 disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Lori B. Metrock, Esq.