



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 8, 2017

Via E-mail

Glenn A. Eisenberg  
Chief Financial Officer  
Laboratory Corporation of America Holdings  
358 South Main Street  
Burlington, North Carolina 27215

**Re: Laboratory Corporation of America Holdings  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 27, 2017  
File No. 001-11353**

Dear Mr. Eisenberg:

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,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining