

February 23, 2021

Shannon Drake
General Counsel and Chief Legal Officer
Aveanna Healthcare Holdings, Inc.
400 Interstate North Parkway SE
Suite 1600
Atlanta, GA 30339

Holdings, Inc.

Statement on Form S-1

1, 2021

Re: Aveanna Healthcare

Amendment No. 1 to
Draft Registration

Submitted February

CIK No. 0001832332

Dear Mr. Drake:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 1 to Draft Registration Statement on Form S-1

Industry and Market Data, page iv

1. We note your response to prior comment 1. Please either delete the statement that you "have not independently verified the accuracy of this information" or specifically state that you are liable for such information. Prospectus Summary, page 1

2. We note your response to prior comment 2. Your summary should provide a brief and balanced discussion of the most material aspects of your company and your offering. Your

Shannon Drake
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February NameAveanna
2021 Healthcare Holdings, Inc.

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FirstName LastName

disclosure still appears too detailed for the summary or repeats information in the Business section. For example, consider revising the extensive discussion regarding your competitive strengths, business and market growth. To the extent you retain this disclosure, provide an equally prominent discussion of the risks and obstacles you face.

This discussion should provide the same levels of detail that the sections titled "Our 'Everyone Wins' Contribution to the Healthcare Ecosystem" and "Our Competitive

Strengths" and should immediately follow the discussion of your competitive strengths.

3. We note your response to prior comment 3. Please also remove statements that you are

"the market leader" across 23 states or provide the basis for such statements.

4. We note your response to prior comment 4. Please revise to clarify, if true, that you

commissioned the third party research from Marwood Group referenced in the prospectus.

Recent Acquisitions, page 12

5. We note your response to prior comment 6. It is not appropriate to present revenues

without also presenting the related expenses or profitability of each company. To the

extent you continue to disclose the acquired company's annual revenues, please also

include the requested disclosure, which will assist investors in considering the revenues in

context.

Results of Operations, page 89

6. Your disclosures regarding field contribution on page 100 indicate that you consider

operating income (loss) to be the most directly comparable GAAP measure. We remind

you that you should present the most directly comparable GAAP measure with equal or

greater prominence. In this regard, we note that you present field contribution without

presenting operating income (loss) with equal or greater prominence on page 89. In

addition, you provide a discussion and analysis of field contribution on page 95 without a

similar discussion and analysis of operating income (loss) in a location with equal or

greater prominence. Please revise your disclosures as necessary throughout the filing to

ensure that you are giving equal or greater prominence to operating income (loss). Please

refer to Item 10(e) of Regulation S-K and Question 102.10 of our

Non-GAAP Financial

Measures Compliance and Disclosure Interpretations.

Non-GAAP Financial Measures

Adjusted EBITDA, page 98

7. We note your response to comment 12. Please address the following:

In a similar manner to your response, please clarify that sponsor fees will no longer

be incurred subsequent to your initial public offering;

Please help us better understand why costs to comply with a subpoena related to

nurse wages and hiring activities in certain markets are not necessary and related to

the ongoing operation of your business. Please also tell us the amount of these costs

included for each period presented;

Shannon Drake

Aveanna Healthcare Holdings, Inc.

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Page 3

Note 5(d) on page 22 refers to a table for a further description of your annual legal

costs and settlements associated with acquisition matters. Please clarify in your

disclosures the page number where this table has been provided; and In regard to incremental compensation costs, incremental PPE

costs, and costs of

remote workforce enablement, please help us better understand the nature of these

costs and why you do not expect them to become part of your normal operations.

Adult Home Health & Hospice Reimbursement, page 134

8. We note your response to prior comment 20, including that your reference

to cost
containment initiatives was intended to focus on governmental and
commercial payors
primarily in the adult home care and hospice space. However, your
disclosure on page 134
that that the Medicare regulatory and reimbursement outlook is likely
stable to positive for
home health and hospice services over the next three to five years
appears to relate to
the adult home care and hospice space. Please reconcile such statements.
You may contact Nudrat Salik at 202-551-3692 or Terence O'Brien at
202-551-3355 if
you have questions regarding comments on the financial statements and related
matters. Please
contact Deanna Virginio at 202-551-4530 or Suzanne Hayes at 202-551-3675 with
any other
questions.

FirstName LastNameShannon Drake
Corporation Finance
Comapany NameAveanna Healthcare Holdings, Inc.
Sciences
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cc: Drew M. Altman, Esq.
FirstName LastName

Sincerely,
Division of
Office of Life