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

> Re: Aveanna Healthcare Holdings Inc. Registration Statement on Form S-3 Filed September 9, 2024 File No. 333-281982

Dear Jeff Shaner:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Juan Grana at 202-551-6034 with any questions.

Sincerely,

Division of

Office of Industrial

Services

Corporation Finance

Applications and

cc: Win Rutherfurd, Esq.