



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 23, 2016

J. Douglas Williams  
Chief Executive Officer  
Cotiviti Holdings, Inc.  
115 Perimeter Center Place  
Suite 700  
Atlanta, GA 30346

**Re: Cotiviti Holdings, Inc.  
Registration Statement on Form S-1  
Filed November 17, 2016  
File No. 333-214685**

Dear Mr. Williams:

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 Charlie Guidry, Staff Attorney, at 202-551-3621, Lisa Kohl, Legal Branch Chief, at 202-551-3252, or me at 202-551-3720 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products

cc: Alexander D. Lynch, Esq.