



DIVISION OF  
CORPORATION FINANCE

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

January 25, 2021

Luke McGee  
Chief Executive Officer  
AdaptHealth Corp.  
220 West Germantown Pike Suite 250  
Plymouth Meeting, PA 19462

**Re: AdaptHealth Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed December 22, 2020**  
**File No. 001-38399**

Dear Mr. McGee:

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,

Division of Corporation Finance  
Office of Life Sciences

cc: Michael Brandt