

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

April 26, 2023

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

> Re: Aveanna Healthcare Holdings, Inc. Form 10-K for the Fiscal Year Ended December 31, 2022 Filed March 16, 2023 File No. 001-40362

Dear Jeff Shaner:

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 Industrial Applications and Services