

May 11, 2012

Via Facsimile and EDGAR Submission

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Attention: Jeffrey P. Riedler  
Johnny Gharib

Re: 8,250,000 Shares  
Acadia Healthcare Company, Inc.  
Common Stock  
Registration No. 333-181025

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the undersigned, as the representatives of the prospective underwriters of the above issue, hereby join in the request of Acadia Healthcare Company, Inc. that the effectiveness of the Registration Statement on Form S-1 (Registration No. 333-181025) relating to such shares be accelerated so that the Registration Statement will become effective by 4:00 P.M. Eastern Time on Tuesday, May 15, 2012, or as soon thereafter as practicable.

Pursuant to Rule 460 under the Securities Act of 1933, as amended, and in connection with the foregoing, please note that we have effected to date approximately the following distribution of the preliminary prospectus:

3,386 to institutions;

0 to prospective underwriters; and

3,273 to others.

Number of prospective underwriters and dealers to whom the preliminary prospectus was furnished: 0.

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Very truly yours,

CITIGROUP GLOBAL MARKETS INC.  
MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED  
JEFFERIES & COMPANY, INC.  
RAYMOND JAMES & ASSOCIATES, INC.  
RBC CAPITAL MARKETS, LLC  
AVONDALE PARTNERS, LLC

By:

CITIGROUP GLOBAL MARKETS INC.

By:           /s/ M. Toby King            
Name: M. Toby King  
Title: Managing Director

MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED

By:           /s/ Richard A. Diaz            
Name: Richard A. Diaz  
Title: Authorized Signatory

JEFFERIES & COMPANY, INC.

By:           /s/ Ashley Delp            
Name: Ashley Delp  
Title: Managing Director