

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

Mail Stop 3720

June 14, 2017

Mr. David Duckworth Chief Financial Officer Acadia Healthcare Company, Inc. 6100 Tower Circle, Suite 1000 Franklin, Tennessee 37067

Re: Acadia Healthcare Company, Inc.

Form 10-K for Fiscal Year Ended December 31, 2016

Filed February 24, 2017

File No. 001-35331

Dear Mr. Duckworth:

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,

/s/ Robert S. Littlepage, for

Carlos Pacho Senior Assistant Chief Accountant AD Office 11 – Telecommunications