



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

September 12, 2017

Teresa F. Sparks  
Executive Vice President and  
Chief Financial Officer  
Surgery Partners, Inc.  
40 Burton Hills Boulevard, Suite 500  
Nashville, Tennessee 37215

**Re: Surgery Partners, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 10, 2017**  
**File No. 001-37576**

Dear Ms. Sparks:

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

Larry Spirgel  
Assistant Director  
AD Office 11 – Telecommunications