



DIVISION OF  
CORPORATION FINANCE

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

November 20, 2024

John Johnson  
Chief Financial Officer  
Evolent Health, Inc.  
1812 N. Moore Street  
Suite 1705  
Arlington, VA 22209

**Re: Evolent Health, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-37415**

Dear John Johnson:

We have completed our review of your filings. 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 Trade & Services