

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

Mail Stop 3561

May 8, 2017

Via E-mail
Glenn A. Eisenberg
Chief Financial Officer
Laboratory Corporation of America Holdings
358 South Main Street
Burlington, North Carolina 27215

Re: Laboratory Corporation of America Holdings

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

Filed February 27, 2017 File No. 001-11353

Dear Mr. Eisenberg:

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/ Rufus Decker

Rufus Decker Accounting Branch Chief Office of Beverages, Apparel and Mining