

January 12, 2021

Daniel J. Starck  
Chief Executive Officer  
Apria, Inc.  
7353 Company Drive  
Indianapolis, Indiana 46237

Re: Apria, Inc.  
Amendment No. 3 to  
Submitted January  
CIK No. 0001735803

Draft Registration Statement on Form S-1  
4, 2021

Dear Mr. Starck:

We have reviewed your amended draft registration statement and have the following comment. In our comment we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this comment and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 3 to Draft Registration Statement on Form S-1

Use of Proceeds, page 58

1. We note that with this amendment the company will offer shares for sale, in addition to the shares to be sold by current shareholders. As it appears there is no specific plan for your use of proceeds, please revise the disclosure here to discuss the principal reasons for the offering and add a risk factor concerning the lack of a specific plan. Please refer to Item 504 of Regulation S-K.

You may contact Jeanne Bennett at 202-551-3606 or Mary Mast at 202-551-3613 if you have questions regarding comments on the financial statements and related matters. Please contact Abby Adams at 202-551-6902 or Laura Crotty at 202-551-7614 with any other questions.

Daniel J. Starck  
Apria, Inc.  
January 12, 2021  
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Sincerely,  
Division of Corporation Finance  
Office of Life Sciences

FirstName LastNameDaniel J. Starck  
Comapany NameApria, Inc.

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cc: Edgar Lewandowski, Esq.  
FirstName LastName