

May 6, 2021

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

Statement on Form S-1  
2021

Re: Apria, Inc.  
Draft Registration  
Submitted April 30,  
CIK No. 0001735803

Dear Mr. Starck:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. Please refer to Rules 460 and  
461 regarding requests for  
acceleration. 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.

Please contact Jason L.  
Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences