



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

February 15, 2017

Via Facsimile

Ms. Kristina Cerniglia
Chief Financial Officer
Hillenbrand Inc.
One Batesville Boulevard
Batesville, IN 47006

**Re: Hillenbrand, Inc.
Form 10-K for Fiscal Year Ended September 30, 2016
Filed November 16, 2016
File No. 1-33794**

Dear Ms. Cerniglia:

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/ W. John Cash

W. John Cash
Branch Chief
Office of Manufacturing and
Construction