



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

DIVISION OF
CORPORATION FINANCE

June 10, 2010

Coventry Health Care, Inc.
6705 Rockledge Drive, Suite 900
Bethesda, MD 20817

Re: Coventry Health Care, Inc.
Form 10-K for the Year Ended December 31, 2009
Filed February 26, 2010
File No. 001-16477

Dear Mr. Stelben:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief