



DIVISION OF  
CORPORATION FINANCE

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

May 14, 2019

Jeffrey A. Schwaneke  
Executive Vice President and Chief Financial Officer  
Centene Corporation  
7700 Forsyth Boulevard  
St. Louis, MO 63105

**Re: Centene Corporation**  
**Registration Statement on Form S-4**  
**Filed May 3, 2019**  
**File No. 333-231212**

Dear Mr. Schwaneke:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Jeremy London, Esq.