

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 27, 2006

Mr. Alan M. Bennett  
Senior Vice President and CFO  
Aetna, Inc.  
151 Farmington Avenue  
Hartford, CT 06156

**Re: Aetna, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 1, 2006**  
**File No. 1-16095**

Dear Mr. Bennett:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joseph Roesler  
Accounting Branch Chief