

Via Facsimile and U.S. Mail  
Mail Stop 6010

July 3, 2008

Mr. Joseph M. Zubretsky  
Executive Vice President and Chief Financial Office  
Aetna Inc.  
151 Farmington Avenue  
Hartford, CT 06156

**Re: Aetna Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Form 10-Q for Quarter Ended March 31, 2008**  
**File No. 001-16095**

Dear Mr. Zubretsky:

We have completed our review of your Forms 10-K and 1-Q and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief