



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4546

July 3, 2017

VIA E-mail

Ms. Sharon A. Virag
Vice President, Controller and Chief Accounting Officer
Aetna Inc.
151 Farmington Avenue
Hartford, Connecticut 06156

Re: Aetna Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed February 17, 2017
File No. 001-16095

Dear Ms. Virag:

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/ Jim B. Rosenberg

Jim B. Rosenberg
Senior Assistant Chief Accountant
Office of Healthcare and Insurance