

Mail Stop 4720

June 23, 2009

Heath G. Schiesser
President and Chief Executive Officer
WellCare Health Plans, Inc.
8725 Henderson Road, Renaissance One
Tampa, FL 33634

**Re: WellCare Health Plans, Inc.
Schedule 14A, as amended
Filed June 23, 2009
File No. 001-32209**

Dear Mr. Schiesser:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director