



DIVISION OF
CORPORATION FINANCE

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

October 13, 2010

Mr. Thomas L. Tran
Senior Vice President and Chief Financial Officer
Wellcare Health Plans, Inc.
8725 Henderson Road, Renaissance One
Tampa, Florida 33634

Re: Wellcare Health Plans, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed on April 30, 2010
File No. 001-32209

Dear Mr. Tran:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief