

Derek N. Yung
eHealth, Inc.
October 3, 2019
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Notes to Consolidated Financial Statements

Note 1 - Summary of Business and Significant Accounting Policies

Commission Revenue, page 86

2. Refer to your response to our prior comment 2. Given the significance of the estimated average policy life in your determination of the constrained lifetime value of commissions recognized currently as commission revenue, please provide draft disclosure to be included in future periodic filings disclosing the estimated average policy life for your major categories of plan types.

You may contact Rolf Sundwall at 202-551-3105 or Mary Mast at 202-551-3613 if you have any questions.

Sincerely,

Division of Corporation Finance
Office of Finance