

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 4, 2008

Mr. Herbert A. Fritch  
Chairman of the Board of Directors, President, and Chief Executive Officer  
HealthSpring, Inc.  
9009 Carothers Parkway, Suite 501  
Franklin, TN 37067

**Re: HealthSpring, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed February 29, 2008**  
**File No. 001-32739**

Dear Mr. Fritch:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief