

Via Facsimile and U.S. Mail
Mail Stop 4720

September 24, 2009

René Lerer, M.D.
Chief Executive Officer
Magellan Health Services, Inc.
55 Nod Road
Avon, CT 06001

Re: Magellan Health Services, Inc.
Form 10-K for the Year Ended December 31, 2008
Filed February 27, 2009
Schedule 14A filed April 8, 2009
File No. 001-6639

Dear Dr. Lerer:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director