



DIVISION OF
CORPORATION FINANCE

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

May 4, 2011

James H. Bloem
Senior Vice President,
Chief Financial Officer and Treasurer
(Principal Financial Officer)
Humana, Inc.
500 West Main Street
Louisville, KY 40202

Re: Humana, Inc.
Form 10-K for Fiscal Year Ended December 31, 2010
Filed February 18, 2011
File No. 001-05975

Dear Mr. Bloem:

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

Sincerely,

Joel Parker
Accounting Branch Chief