



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

DIVISION OF  
CORPORATION FINANCE

October 6, 2022

Bruce D. Broussard  
President and Chief Executive Officer  
Humana Inc.  
500 West Main Street  
Louisville, Kentucky 40202

**Re: Humana Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 9, 2022**  
**File No. 001-05975**

Dear Bruce D. Broussard:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program