

Via Facsimile and U.S. Mail  
Mail Stop 4720

September 4, 2009

Michael W. Bell  
Executive Vice President and Chief Financial Officer  
CIGNA Corporation  
Two Liberty Place  
Philadelphia, PA 19192

**Re: CIGNA Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed February 26, 2009**  
**File No. 001-08323**

Dear Mr. Bell:

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

Sincerely,

Joel Parker  
Accounting Branch Chief