



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

July 18, 2017

VIA E-mail

Mr. Thomas A. McCarthy  
Chief Financial Officer and Executive Vice President  
Cigna Corporation  
900 Cottage Grove Road  
Bloomfield, Connecticut 06002

**Re: Cigna Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed February 23, 2017  
File No. 001-08323**

Dear Mr. McCarthy:

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,

/s/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance