



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

May 20, 2009

Mr. Ben R. Leedle, Jr.
President and Chief Executive Officer
Healthways, Inc.
701 Cool Springs Boulevard
Franklin, TN 37067

Re: Healthways, Inc.
Form 10-K for the Fiscal Year Ended August 31, 2008
Filed October 30, 2008
File No. 000-19364

Dear Mr. Leedle:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services