



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 22, 2016

Via E-mail

Mr. Glen Hargreaves  
Interim Chief Financial Officer  
Healthways, Inc.  
701 Cool Springs Boulevard  
Franklin, TN 37067

**Re: Healthways, Inc.**  
**Form 10-K for the Year Ended December 31, 2015**  
**Filed March 4, 2016**  
**File No. 000-19364**

Dear Mr. Hargreaves:

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/Craig Arakawa

Craig Arakawa  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining