

Via Facsimile and U.S. Mail  
Mail Stop 4720

April 27, 2010

Mr. Daniel Starck  
President, Chief Executive Officer, and Chief Operating Officer  
CorVel Corporation  
2010 Main Street, Suite 600, 92614  
Irvine, CA 92614

**Re: CorVel Corporation**  
**From 10-K for the Period Ended March 31, 2009**  
**Definitive Proxy Statement on Schedule 14A filed on July 6, 2009**  
**From 10-Q for the Quarterly Period Ended September 30, 2009**  
**File No. 000-19291**

Dear Mr. Starck:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief