



DIVISION OF  
CORPORATION FINANCE

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

April 21, 2011

Mr. George Paz  
Chairman, President and Chief Executive Officer  
Express Scripts, Inc.  
One Express Way  
St. Louis, MO 63121

**Re: Express Scripts, Inc.**  
**Form 10-K for the Year Ended December 31, 2010**  
**Filed February 16, 2011**  
**File No. 000-20199**

Dear Mr. Paz:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief