

Via Facsimile and U.S. Mail
Mail Stop 6010

July 24, 2006

Anthony S. Piszal
Chief Financial Officer
Health Net, Inc.
21650 Oxnard Street
Woodland Hills, CA 91367

**Re: Health Net, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed February 13, 2006
File No. 001-12718**

Dear Mr. Piszal:

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

Sincerely,

Kevin Woody
Branch Chief