

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 20, 2007

Mr. Joseph M. Zubretsky  
Executive Vice President and Chief Financial Officer  
Aetna, Inc.  
151 Farmington Avenue  
Hartford, CT 06156

**Re: Aetna, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed February 27, 2007**  
**File No. 001-16095**

Dear Mr. Zubretsky:

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant