Via Facsimile and U.S. Mail Mail Stop 4720

September 24, 2009

René Lerer, M.D. Chief Executive Officer Magellan Health Services, Inc. 55 Nod Road Avon, CT 06001

Re: Magellan Health Services, Inc.

Form 10-K for the Year Ended December 31, 2008

Filed February 27, 2009

Schedule 14A filed April 8, 2009

File No. 001-6639

Dear Dr. Lerer:

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

Sincerely,

Jeffrey P. Riedler Assistant Director