



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2014

Via E-mail

Mr. Jonathan N. Rubin  
Chief Financial Officer  
Magellan Health, Inc.  
55 Nod Road  
Avon, CT 06001

**Re:           Magellan Health, Inc.  
              Form 10-K for the Fiscal Year Ended December 31, 2013  
              Filed March 3, 2014  
              File No. 001-06639**

Dear Mr. Rubin:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information in the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Joel Parker

Joel Parker  
Accounting Branch Chief