

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

Mail Stop 3720

May 30, 2017

Mr. Jonathan N. Rubin Chief Financial Officer Magellan Health Inc. 4800 N. Scottsdale Rd, Suite 4400 Scottsdale, Arizona 85251

Re: Magellan Health Inc.

Form 10-K for Fiscal Year Ended December 31, 2016

Filed February 24, 2017 File No. 001-06639

Dear Mr. Rubin:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spirgel
Assistant Director
AD Office 11 – Telecommunications