

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

May 4, 2011

James H. Bloem Senior Vice President, Chief Financial Officer and Treasurer (Principal Financial Officer) Humana, Inc. 500 West Main Street Louisville, KY 40202

Re: Humana, Inc.

Form 10-K for Fiscal Year Ended December 31, 2010

Filed February 18, 2011 File No. 001-05975

Dear Mr. Bloem:

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

Sincerely,

Joel Parker Accounting Branch Chief