



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

DIVISION OF  
CORPORATION FINANCE

July 13, 2010

Carol Ann Petren  
Executive Vice President and General Counsel  
CIGNA Corporation  
Two Liberty Place  
Philadelphia, PA 19192

**Re: CIGNA Corporation**  
**Form 10-K for the Period Ended December 31, 2009**  
**Filed February 25, 2010**  
**Schedule 14A filed March 19, 2010**  
**File No. 001-8323**

Dear Ms. Petren:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director