



DIVISION OF  
CORPORATION FINANCE

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

March 22, 2021

Brandon T. O'Brien  
Chief Financial Officer  
Corvel Corporation  
1920 Main Street, Suite 900  
Irvine, CA 92614

**Re: Corvel Corporation  
Form 8-K  
Exhibit Nos. 10.1, 10.2, 10.3, 10.4.  
Filed November 12, 2020  
File No. 000-19291**

Dear Mr. O'Brien:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance