

Via Facsimile and U.S. Mail
Mail Stop 6010

May 28, 2008

Edward Stiften
Executive Vice President and Chief
Financial Officer
Express Scripts, Inc.
One Express Way
St. Louis, MO 63121

**Re: Express Scripts, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
File No. 000-20199**

Dear Mr. Stiften

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

Sincerely,

Joel Parker
Accounting Branch Chief