



DIVISION OF
CORPORATION FINANCE

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

April 21, 2011

Mr. George Paz
Chairman, President and Chief Executive Officer
Express Scripts, Inc.
One Express Way
St. Louis, MO 63121

**Re: Express Scripts, Inc.
Form 10-K for the Year Ended December 31, 2010
Filed February 16, 2011
File No. 000-20199**

Dear Mr. Paz:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief