

October 6, 2022

Bruce D. Broussard  
President and Chief Executive Officer  
Humana Inc.  
500 West Main Street  
Louisville, Kentucky 40202

Re: Humana Inc.  
Definitive Proxy

Statement on Schedule 14A

Filed March 9, 2022  
File No. 001-05975

Dear Bruce D. Broussard:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program