

Via Facsimile and U.S. Mail  
Mail Stop 6010

July 9, 2008

James H. Bloem  
Principal Financial Officer  
Humana Inc.  
500 West Main Street  
Louisville, KY 40202

**Re: Humana Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed February 25, 2008**  
**File Number: 001-05975**

Dear Mr. Bloem,

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant