

September 20, 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 Mr. Broussard:

We have limited our review of your most recent definitive proxy statement to those issues we have addressed in our comments.

Please respond to these comments by confirming that you will enhance your future proxy disclosures in accordance with the topics discussed below as well as any material developments to your risk oversight structure. For guidance, refer to Item 407(h) of Regulation S-K.

Definitive Proxy Statement on Schedule 14A filed March 9, 2022

General

1. Please expand your discussion of the reasons you believe that your leadership structure is appropriate, addressing your specific characteristics or circumstances. In your discussion, please also address the circumstances under which you would consider having the Chair and CEO roles filled by a single individual, when shareholders would be notified of any such change, and whether you will seek prior input from shareholders.

2. Please expand upon the role that your Chair plays in the leadership of the board. For example, please enhance your disclosure to address whether or not your Chair may: require board consideration of, and/or override your CEO on, any risk matters; or provide input on design of the board itself.

3. Please expand upon how your board administers its risk oversight function. For example, please disclose: the timeframe over which you evaluate risks (e.g., short-term, intermediate-term, or long-term) and how you apply different oversight standards based upon the immediacy of the risk assessed;

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whether you consult with outside advisors and experts to anticipate future threats and trends, and how often you re-assess your risk environment; how the board interacts with management to address existing risks and identify significant emerging risks; to whom your Chief Compliance Officer reports; and how your risk oversight process aligns with your disclosure controls and procedures.

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.

Please contact Amanda Ravitz at 202-551-3412 or Barbara Jacobs at  
202-551-3735 with  
any questions.

FirstName LastNameBruce D. Broussard  
Comapany NameHumana Inc.

Corporation Finance  
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Review Program  
FirstName LastName

Sincerely,  
Division of  
Disclosure