



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 23, 2017

Via Email

Mr. David M. Denton  
Executive Vice President and Chief Financial Officer  
CVS Health Corporation  
One CVS Drive  
Woonsocket, Rhode Island 02895

**Re: CVS Health Corporation  
Form 10-K for the year ended December 31, 2016  
Filed February 9, 2017  
File No. 1-01011**

Dear Mr. Denton:

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,

/s/ Joel Parker

Joel Parker  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining