

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

DIVISION OF CORPORATION FINANCE

November 21, 2024

Thomas F. Cowhey Executive Vice President and Chief Financial Officer CVS Health Corporation One CVS Drive Woonsocket, RI 02895

Re: CVS Health Corporation Form 10-K for Fiscal Year Ended December 31, 2023 File No. 001-01011

Dear Thomas F. Cowhey:

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 Office of Trade & Services