



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 1, 2018

Via E-mail

David M. Denton  
Chief Financial Officer  
CVS Health Corporation  
One CVS Drive  
Woonsocket, Rhode Island 02895

**Re: CVS Health Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed February 14, 2018**  
**File No. 001-01011**

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