

Joan O. Lenahan
Vice President and Corporate Secretary

Humana Inc.
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ERISA/PUBLIC DISCLOSURE

2011 MAR -4 PM 12: 02

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March 3, 2011

HUMANA.
Guidance when you need it most

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R. § 2520.104-23, promulgated under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), Humana Inc. (the "Company") is filing this statement in order to comply with the reporting and disclosure requirements of Part 1 of Title I of the ERISA with respect to the Humana Inc. Deferred Compensation Plan (the "Plan").

- Name and Address of the Company:

Humana Inc.
500 West Main Street
Louisville, KY 40202
Employer Identification Number: 61-0647538


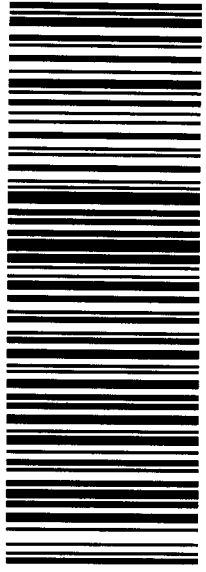

- Number of eligible participants in the Plan to which this notice applies: 68

The Company maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A copy of the Plan document will be provided upon request.

Very truly yours,

HUMANA INC.

By: Joan O. Lenahan
Name: Joan O. Lenahan
Title: Vice President and Corporate Secretary

<p>MICHELE SIZEMORE 5025802271 HUMANA, LOUISVILLE KY 500 W MAIN ST LOUISVILLE KY 40202</p> <p>SHIP TO: TOP HAT PLAN EXEMPTION 502-580-3149 US DEPARTMENT OF LABOR EMPLOYEE BENEFITS SECURITY ADMIN ROOM N-1513 200 CONSTITUTION AVE, NW WASHINGTON DC 20210-0001</p>	<p>MD 201 9-74</p> 	<p>UPS NEXT DAY AIR</p> <p>TRACKING #: 1Z 412 1E6 01 9740 1119</p> <p>1</p>		<p>BILLING: P/P</p> <p>Facility ID and Dept. #: 11701871 Next Day Justifications (put NA for 2Day & Ground): documents CS 13.1.06. WXP/E70 12.0A 01/2011</p> 
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