

CVS HEALTH Corp  
Form DEL AM  
June 26, 2015

One CVS Drive  
Woonsocket, RI 02895

June 26, 2015  
Via EDGAR  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Re: CVS Health Corporation Registration Statement on Form S-3 (File No. 333-205156) filed on June 23, 2015

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-3 (File No. 333-205156) filed by CVS Health Corporation on June 23, 2015 (the "Registration Statement").

Pursuant to Rule 473(c) of the Securities Act of 1933, as amended (the "Act"), the following delaying amendment, prescribed by Rule 473(a) of the Act, is hereby incorporated onto the facing page of the Registration Statement immediately following the calculation of registration fee table:

"The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until this registration statement shall become effective on such date as the SEC, acting pursuant to said Section 8(a) may determine."

Should you have any questions regarding the Registration Statement, please feel free to contact the undersigned at (401) 765-1500 or Stephen T. Giove at (212) 848-7325.

Yours sincerely,

/s/ Colleen M. McIntosh

Colleen M. McIntosh, Esq.

Senior Vice President, Corporate Secretary and Assistant General Counsel

CVS Health Corporation

cc: Stephen T. Giove, Esq.

Shearman & Sterling LLP

CVS pharmacy / caremark / minute clinic / specialty