

HUMANA INC  
Form 8-K  
October 20, 2011

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, DC 20549

**FORM 8-K**

**CURRENT REPORT**

**PURSUANT TO SECTION 13 OR 15(D) OF THE**  
**SECURITIES EXCHANGE ACT OF 1934**

**Date of report (Date of earliest event reported): October 20, 2011**

**HUMANA INC.**

(Exact Name of Registrant as Specified in Its Charter)

**Delaware**  
(State or Other Jurisdiction  
  
of Incorporation)

**1-5975**  
(Commission  
  
File Number)

**61-0647538**  
(IRS Employer  
  
Identification No.)

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**500 West Main Street, Louisville, KY**  
**(Address of Principal Executive Offices)**  
**502-580-1000**

**40202**  
**(Zip Code)**

**(Registrant's Telephone Number, Including Area Code)**

N/A

**(Former Name or Former Address, if Changed Since Last Report)**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 8.01 Other Events**

During the first quarter of 2011, Humana Inc. (also referred to as Humana, we, us and our) realigned our business segments to reflect our evolving business model. We currently manage and report our operating results using the following segments: Retail, Employer Group, and Health and Well-Being Services. We also disclose results for Other Businesses.

We began to report using our new segments effective with the filing of our Quarterly Report on Form 10-Q for the three months ended March 31, 2011. This Current Report on Form 8-K (this Form 8-K) updates and supersedes the information in Items 1, 6, 7 and 8 of our Annual Report on Form 10-K for the year ended December 31, 2010 (the 2010 Form 10-K) to reflect retrospective application of the new segments and reclassified historical results to conform to the new presentation. These adjustments had no impact on net income, cash flows or equity. Further, none of these adjustments impacted our regulated subsidiaries. Material revisions to the 2010 Form 10-K resulting from our new business segment reporting have been highlighted in blue font in the attached exhibits. Except as specifically provided, the information in this Form 8-K does not reflect any event or development occurring after February 17, 2011, the date we filed the 2010 Form 10-K. Certain disclosures unrelated to our new business segment reporting have been repeated in this Form 8-K without updates to those disclosures that may have been made in our filings with the Securities and Exchange Commission (SEC) after February 17, 2011. You should therefore read this document together with our SEC filings made after that date for updated disclosures.

**Item 9.01 Financial Statements and Exhibits**

(d) Exhibits:

Exhibit No.	Description
23	Consent of Independent Registered Public Accounting Firm
99.1	Item 1. Business with Retrospective Application of Segments
99.2	Item 6. Selected Financial Data with Retrospective Application of Segments
99.3	Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations with Retrospective Application of Segments
99.4	Item 8. Financial Statements and Supplementary Data with Retrospective Application of Segments
101	Attached as Exhibit 101 to this report are the following documents formatted in XBRL (Extensible Business Reporting Language): (i) the Consolidated Balance Sheets at December 31, 2010 and 2009; (ii) the Consolidated Statements of Income for the years ended December 31, 2010, 2009 and 2008; (iii) the Consolidated Statements of Stockholders' Equity for the years ended December 31, 2010, 2009 and 2008; (iv) the Consolidated Statements of Cash Flows for the years ended December 31, 2010, 2009 and 2008; and (v) Notes to Consolidated Financial Statements.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

**HUMANA INC.**

**BY: /s/ STEVEN E. McCULLEY**  
**Steven E. McCulley**  
**Vice President and Controller**  
**(Principal Accounting Officer)**

Dated: October 20, 2011

**INDEX TO EXHIBITS**

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