

BENEFITFOCUS, INC.
100 Benefitfocus Way
Charleston, SC 29492

August 4, 2015

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street NE
Washington, D.C. 20549

Attention: Mr. Gabriel Epstein, Staff Attorney

Re: Acceleration Request
Benefitfocus, Inc.
Registration Statement on Form S-3/A
(File No. 333-205895)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), Benefitfocus, Inc. (the "Registrant") hereby requests that the United States Securities and Exchange Commission (the "Commission") take appropriate action to accelerate the effective date of the above-referenced registration statement (the "Registration Statement") to August 6, 2015 at 4:01 p.m. Eastern Time, or as soon thereafter as practicable.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Wyrick Robbins Yates & Ponton LLP, by calling S. Halle Vakani at (919) 865-1125. We also respectfully request that a copy of the written order from the Commission verifying the effective date and time of the Registration Statement be sent to Ms. Vakani via email at hvakani@wyrick.com.

In connection with the foregoing, the Registrant hereby acknowledges the following:

- should the Commission or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Registrant will not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,
BENEFITFOCUS, INC.

By: /s/ Milton A. Alpern
Milton A. Alpern,
Chief Financial Officer

cc: S. Halle Vakani, Wyrick Robbins Yates & Ponton LLP