

**BENEFITFOCUS, INC.**

**100 Benefitfocus Way  
Charleston, SC 29492**

January 12, 2016

**VIA EDGAR**

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

Attention: Mr. Mark P. Shuman, Branch Chief - Legal  
Office of Information Technologies

**Re: Acceleration Request  
Benefitfocus, Inc.  
Registration Statement on Form S-3  
(File No. 333-208801)**

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 January 14, 2016 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 Andrew J. Gibbons at (919) 786-4038. 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 Mr. Gibbons via email at [agibbons@wyrick.com](mailto:agibbons@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: Andrew J. Gibbons, Wyrick Robbins Yates & Ponton LLP