

Via Facsimile and U.S. Mail  
Mail Stop 4720

July 29, 2009

Peter A. Hofmann  
Senior Executive Vice President and  
Chief Financial Officer  
The Phoenix Companies, Inc.  
One American Row  
Hartford, CT 06102-5056

**Re: The Phoenix Companies, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 5, 2009  
Form DEF 14A  
Filed March 16, 2009  
File Number: 001-16517**

Dear Mr. Hofmann:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler,  
Assistant Director