



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

August 04, 2017

Via E-mail

Erik M. Holding  
Executive Vice President and Chief Financial Officer  
CNO Financial Group, Inc.  
11825 N. Pennsylvania Street  
Carmel, Indiana 46032

**Re: CNO Financial Group, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 21, 2017  
File No. 001-31792**

Dear Mr. Holding:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Angela M. Connell

Angela M. Connell  
Accounting Branch Chief  
Office of Healthcare and Insurance