



DIVISION OF  
CORPORATION FINANCE

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

August 17, 2023

Jodi Ahlman  
Senior Vice President, General Counsel & Secretary  
F&G Annuities & Life, Inc.  
801 Grand Avenue,  
Suite 2600,  
Des Moines, Iowa 50309

**Re: F&G Annuities & Life, Inc.**  
**Registration Statement on Form S-4**  
**Filed August 10, 2023**  
**File No. 333-273890**

Dear Jodi Ahlman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Aisha Adegbuyi at 202-551-8754 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Dwight S. Yoo