



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2023

Robin M. Raju  
Chief Financial Officer  
Equitable Financial Life Insurance Company of America  
525 Washington Boulevard  
Jersey City, New Jersey 07310

**Re: Equitable Financial Life Insurance Company of America  
Form 10-K for the Fiscal Year Ended December 31, 2022  
Filed March 1, 2023  
File No. 333-65423**

Dear Robin M. Raju:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Finance