Via Facsimile and U.S. Mail Mail Stop 4720

February 5, 2010

Mr. Liam E. McGee Chairman and Chief Executive Officer Hartford Financial Services Group, Inc. One Hartford Plaza Hartford, Connecticut 06155

Re: Hartford Financial Services Group, Inc. Form 10-Q for the Fiscal Quarter Ended September 30, 2009 File No. 001-13958

Dear Mr. McGee:

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

Sincerely,

Gus Rodriguez Accounting Branch Chief