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Parasnand Madho
Director
Corporate Actions & Market Watch

DEC 09 2013



Washington, DC 20549



December 9, 2013

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001-36227

Chief, Information Technology Securities and Exchange Commission Division of Corporation Finance 100 F Street, NE MS 3040 Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Fidelity & Guaranty Life, Common Stock, \$0.01 par value per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on December 6, 2013. Tentative listing date — December 13, 2013.

Sincerely,

Enos elabo