

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

August 3, 2017

Christopher Littlefield President and Chief Executive Officer Fidelity & Guaranty Life Two Ruan Center 601 Locust Street, 14th Floor Des Moines, IA 50309

> Re: Fidelity & Guaranty Life PRER14C Filed August 1, 2017 File No. 001-36227

Dear Mr. Littlefield:

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 by the staff.

Division of Corporation Finance Office of Healthcare and Insurance

cc: Christopher J. Ulery