

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 11, 2009

Keith A. Jensen  
Senior Vice President (principal financial and accounting officer)  
American Financial Group, Inc.  
One East Fourth Street  
Cincinnati, Ohio 45202

**Re: American Financial Group, Inc.  
Form 10-K for the Year Ended December 31, 2008  
Filed on February 27, 2009  
Definitive Proxy Statement filed March 27, 2009  
Filed on March 27, 2009  
File No. 001-13653**

Dear Mr. Jensen:

We have completed our review of your Form 10-K and your Definitive Proxy Statement have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief