

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 6, 2009

Mr. Eric Parsons  
Chairman, President and Chief Executive Officer  
StanCorp Financial Group, Inc.  
1100 SW Sixth Avenue  
Portland, OR 97204

**Re: StanCorp Financial Group, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Form 10-Q for the Quarterly Period Ended September 30, 2008**  
**File No. 001-14925**

Dear Mr. Parsons:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief