



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3628

March 3, 2008

**Via Facsimile (860) 403-5182 and U.S. Mail**

Steven L. Bray, Esq.  
Vice President  
The Phoenix Companies, Inc.  
One American Row  
Hartford, CT 06115

**Re: The Phoenix Companies, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed February 28, 2008  
File Number 001-16517**

Dear Mr. Bray:

We have the following comments on your filing.

**Preliminary Schedule 14A**

1. We note that the insurgents have already chosen to use white as the color of the proxy card. Please change the color of your proxy card.

Cover page

2. Please revise the cover page of your proxy statement and the form of proxy to clearly identify it as being preliminary. See Rule 14a-6(e)(1) of Regulation 14A.

General Information – Who Pays for the Solicitation of Proxies, page 4

3. We note that proxies may be solicited “by telephone, personal interview, *or other electronic means*” (emphasis added). Revise to describe all methods that you plan to employ in order to solicit proxies. We also remind you to file, on the date of first use, all written soliciting materials, including any scripts to be used in soliciting proxies over the telephone, under the cover of Schedule 14A. Refer to Rule 14a-6(b) and (c). In addition, please advise us whether proxies will be solicited via Internet chat rooms or postings on web sites.

Proposal 1. Election of Directors, page 6

4. Please explain why you do not believe that the election of the insurgents' nominees is in the best interests of the company and its security holders.++

Appendix I

5. Please revise your disclosure in this section to state that each person named is a participant in the solicitation, instead of stating that each person may be deemed a participant. Refer to Instruction 3 to Item 4 of Schedule 14A. Also, make a similar revision to your disclosure as it relates to the purchases and sales of company securities.
6. With respect to your disclosure in this section under the heading "Miscellaneous Information Regarding Participants," please tell us why you need to qualify your disclosure "to the best knowledge" or "to the knowledge" of the company. What prevents you from knowing and disclosing this information? Please explain or delete the qualifiers.

Closing Comments

Please amend the preliminary proxy statement in response to these comments. Clearly and precisely mark the changes to the preliminary proxy statement effected by the amendment, as required by Rule 14a-6(h) and Rule 310 of Regulation S-T. We may have further comments upon receipt of your amendment; therefore, please allow adequate time after the filing of the amendment for further staff review.

You should furnish a response letter with the amendment keying your responses to our comment letter and providing any supplemental information we have requested. You should transmit the letter via EDGAR under the label "CORRESP." In the event that you believe that compliance with any of the above comments is inappropriate, provide a basis for such belief to the staff in the response letter.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company is in possession of all facts relating to their disclosure, it is responsible for the accuracy and adequacy of the disclosures it has made.

Steven L. Bray, Esq.  
The Phoenix Companies, Inc.  
March 3, 2008  
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In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- The company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions