

Via Facsimile and U.S. Mail  
Mail Stop 4720

December 7, 2009

Mr. James Prieur  
Chief Executive Officer  
Conseco, Inc.  
11825 N. Pennsylvania Street  
Carmel, Indiana 46032

**Re:   Conseco, Inc.**  
**Form 10-K for the Period Ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 001-31792**

Dear Mr. Prieur:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief