

Mail Stop 3561

June 19, 2007

Via Fax and U.S. Mail

Kenneth A. McCullum  
Senior Vice President & Actuary  
Hartford Life Insurance Company  
200 Hopmeadow Street  
Simsbury, Connecticut 06089

**Re: Hartford Life Global Funding Trust 2006-061**  
**Amendment No. 1 to Form 10-K for the fiscal year ended June 15, 2006**  
**Filed May 8, 2007**  
**File No. 333-130089-24**

Dear Mr. McCullum,

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Max A. Webb  
Assistant Director