

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

January 19, 2018

Michael S. Smith Executive Vice President and Chief Financial Officer Voya Financial, Inc. 230 Park Avenue New York, NY 10169

Re: Voya Financial, Inc.

Form 10-Q for the quarterly period ended September 30, 2017

Filed November 1, 2017 File No. 001-35897

Dear Mr. Smith:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence by the staff.

Division of Corporation Finance Office of Healthcare & Insurance