

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

DIVISION OF CORPORATION FINANCE

November 5, 2018

Rodney O. Martin, Jr. Chief Executive Officer Voya Financial, Inc. 230 Park Avenue New York, NY 10169

> Re: Voya Financial, Inc. Registration Statement on Form S-4 Filed October 25, 2018 File No. 333-228000

Dear Mr. Martin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 of action by the staff.

Please contact Jeffrey Gabor at 202-551-2544 with any questions.

Sincerely,

Division of Corporation Finance Office of Healthcare & Insurance

cc: Craig B. Brod, Esq.