



DIVISION OF  
CORPORATION FINANCE

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

December 6, 2023

Christopher O. Blunt  
President & Chief Executive Officer  
F&G Annuities & Life, Inc.  
801 Grand Avenue, Suite 2600  
Des Moines, Iowa 50309

**Re: F&G Annuities & Life, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 1, 2023**  
**File No. 333-275867**

Dear Christopher O. Blunt:

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 Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Dwight S. Yoo