



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2023

Robin M. Raju  
Chief Financial Officer  
Equitable Financial Life Insurance Company  
1290 Avenue of the Americas  
New York, New York 10104

**Re: Equitable Financial Life Insurance Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed February 21, 2023**  
**File No. 000-20501**

Dear Robin M. Raju:

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 of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Finance