

Via Facsimile and U.S. Mail
Mail Stop 4720

February 19, 2010

Mr. Steven E. English
Chief Financial Officer
State Auto Financial Corporation
518 East Broad Street
Columbus, Ohio 43215

**Re: State Auto Financial Corp.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed on March 13, 2009
Form 10-Q for the Quarterly Period ended June 30, 2009
Filed on August 6, 2009
File No. 000-19289**

Dear Mr. English:

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

Sincerely,

Gus Rodriguez
Accounting Branch Chief