

Mail Stop 4720

March 25, 2010

Robert P. Restrepo, Jr.  
Chairman, President and Chief Executive Officer  
State Auto Financial Corporation  
518 East Broad Street  
Columbus, Ohio 43215

**Re: State Auto Financial Corporation  
Preliminary Proxy Statement on Schedule 14A  
Filed March 16, 2010  
File No. 000-19289**

Dear Mr. Restrepo:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director