

*Via Facsimile and U.S. Mail*

July 16, 2010

James A. Yuan  
Vice President, Secretary and General Counsel  
State Auto Financial Corporation  
518 East Broad Street  
Columbus, Ohio 43215-3976

**Re: State Auto Financial Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 5, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 6, 2010**  
**File Number: 000-19289**

Dear Mr. Yuan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director