



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2024

Kai Talarek  
Chief Financial Officer  
Fortitude Life Insurance & Annuity Company  
Ten Exchange Plaza  
Suite 2210  
Jersey City, New Jersey 07302

**Re: Fortitude Life Insurance & Annuity Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 333-44202**

Dear Kai Talarek:

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