

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 5, 2006

Mr. Christopher M. Condron  
President and Chief Executive Officer  
AXA Financial, Inc.  
1290 Avenue of the Americas  
New York, NY 10104

**Re: AXA Financial, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed on March 17, 2006**  
**File No. 001-11166**

Dear Mr. Condron:

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

Sincerely,

Joe Roesler  
Accounting Branch Chief