

MEMORANDUM

August 14, 2008

To: File No. S7-14-08

From: Keith Carpenter
Office of Disclosure and Insurance Products Regulation
Division of Investment Management

Re: Indexed Annuities and Certain Other Insurance Contracts --
Release No. 33-8933

On August 14, 2008, Susan Nash, Keith Carpenter and Michael Kosoff met with Gary Hughes, Executive Vice President and General Counsel, American Council of Life Insurers (ACLI); Carl B. Wilkerson, Vice President and Chief Counsel, Securities and Litigation, ACLI; William A. Waldie, Jr., Senior Vice President, Government/Industry Relations and AFP Product Development, Annuity Products and Services Division, Transamerica Life Insurance Company; Thomas E. Bartell, Vice President and Assistant General Counsel, Government Affairs, The Hartford; and Joseph P. Rath, Assistant Vice President, Assistant General Counsel, and Assistant Secretary, Financial Law and Regulation, Allstate Life Insurance Company, to discuss extending the comment period for the above-referenced proposal.

At the meeting, the staff was advised that ACLI will shortly submit a comment letter requesting extension of the comment period.