Via Facsimile and U.S. Mail Mail Stop 6010

August 11, 2009

Keith A. Jensen Senior Vice President (principal financial and accounting officer) American Financial Group, Inc. One East Fourth Street Cincinnati, Ohio 45202

> Re: American Financial Group, Inc. Form 10-K for the Year Ended December 31, 2008 Filed on February 27, 2009 Definitive Proxy Statement filed March 27, 2009 Filed on March 27, 2009 File No. 001-13653

Dear Mr. Jensen:

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

Sincerely,

Joel Parker Accounting Branch Chief