Via Facsimile and U.S. Mail Mail Stop 6010

June 17, 2008

Mr. Keith A. Jensen Senior Vice President American Financial Group, Inc. One East Fourth Street Cincinnati, Ohio 45202

Re: American Financial Group Inc. Form 10-K for Fiscal Year Ended December 31, 2007 Filed on February 28, 2008 File No. 001-13653

Dear Mr. Jensen:

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

Sincerely,

Joel Parker Accounting Branch Chief