**GREATAMERICAN**
FINANCIAL RESOURCES

August 7, 2008

Florence E. Harmon
Acting Secretary
U.S. Securities and Exchange Commission
100 F. Street, N.E.
Washington, D.C. 20549

Re:   Request to Extend Time for Comments Regarding Release Nos.: 33-8933
      & 34-58022 (File No. S7-14-08); Proposed Rule 151A

Dear Ms. Harmon:

Great American Life Insurance Company ("GALIC") respectfully requests that
the Securities and Exchange Commission ("SEC") extend the period of time for filing
comments on Release Nos.: 33-8933 and 43-58022 proposing, among other things, Rule
151A under the Securities Act of 1933 (the "Proposal") from September 10, 2008 to
December 10, 2008. For the reasons stated herein, GALIC believes that additional time
is both necessary and appropriate.

The Proposal would fundamentally alter the basic legal test used to determine
whether fixed annuities qualify for the statutory exclusion set forth in Section 3(a)(8) of
the Securities Act of 1933. GALIC believes such a change warrants careful analysis and
the SEC will benefit from thorough, well-reasoned comments rather than hurried
comments to meet a short deadline.

GALIC began consideration of the Proposal immediately upon issuance.
However, the complex issues the Proposal raises coupled with the significant impact it
would have on GALIC's business operations requires research and analysis. The timing
of the Proposal during the summer vacation period has made this effort all the more
difficult. It is important that GALIC and the industry as a whole be granted sufficient
time to complete the deliberative process necessary for a fully informed understanding of
the Proposal.

Thank you for your consideration of this request. If you have questions or if additional information would be helpful, please contact me at 513/412-1462.

Sincerely yours,

John P. Gruber
Senior Vice President,
General Counsel & Secretary