

# VALIC

**The Variable Annuity Life Insurance Company**

2929 Allen Parkway  
Houston, TX 77019

VALIC.com

January 18, 2017

To whom it may concern,

I hereby confirm the following with regard to the internal controls in place at VALIC as of December 31, 2016. To the best of my knowledge and belief:

- The description of controls specified in the most recent SSAE 16 report issued for the period October 1, 2015 through September 30, 2016 continue to present fairly, in all material aspects, the controls which were in place from October 1, 2016 through December 31, 2016.
- As it relates to VALIC processing activities, there were no material changes to the internal control objectives and related procedures specified in the stated report during the period of October 1, 2016 through December 31, 2016.
- I am not aware of the existence of any significant control deficiencies with regard to the controls described in the above-mentioned report.
- The test exceptions noted in the stated report have been resolved or addressed as specified in the management responses.

Please contact me if you need any additional information.

Sincerely,



Moiz Hafeez  
Associate Vice President, Financial Controls

MH/db