

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 23, 2006

Mr. James R. Gober  
President and Chief Executive Officer  
Infinity Property and Casualty Corporation  
2204 Lakeshore Drive  
Birmingham, Alabama 35209

**Re: Infinity Property and Casualty Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2004**  
**Filed March 10, 2005**  
**File No. 000-50167**

Dear Mr. Gober:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief