

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 10, 2007

Mr. William P. Foley  
Chairman and Chief Executive Officer  
Fidelity National Financial, Inc.  
601 Riverside Avenue  
Jacksonville, FL 32204

**Re: Fidelity National Financial, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2006**  
**File No. 001-32630**

Dear Mr. Foley:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief