

Via Facsimile and U.S. Mail
Mail Stop 6010

August 31, 2009

Richard J. Bielen
Vice Chairman and Chief Financial Officer
Protective Life Corporation
2801 Highway 280 South
Birmingham, Alabama 35223

**Re: Protective Life Corporation
Form 10-K for the Year Ended December 31, 2008
Filed on February 27, 2009
File No. 001-11339**

Dear Mr. Bielen:

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

Sincerely,

Joel Parker
Accounting Branch Chief