

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 27, 2007

Mr. Frank V. McMahon  
Vice Chairman and Chief Financial Officer  
The First American Corporation  
1 First American Way  
Santa Ana, CA 92707-5913

**Re: The First American Corporation  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed on March 1, 2007  
File No. 001-13585**

Dear Mr. McMahon:

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

Sincerely,

Joel Parker  
Accounting Branch Chief