

Via Facsimile and U.S. Mail  
Mail Stop 4720

October 23, 2009

Mr. Thomas R. Watjen  
President and Chief Executive Officer  
Unum Provident Corporation  
1 Fountain Square  
Chattanooga, TN 37402

**Re: Unum Provident Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 24, 2009**  
**File No. 001-11294**

Dear Mr. Watjen:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief