



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

March 22, 2021

J. Paul Jullienne
Vice President, Managing Counsel and
Corporate Secretary
Unum Group
1 Fountain Square
Chattanooga, Tennessee 37402

**Re: Unum Group
Form 8-K
Exhibit Nos. 2.1, 2.2, 2.3
Filed December 22, 2020
File No. 001-11294**

Dear Mr. Jullienne:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

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Sincerely,

Division of Corporation Finance