

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 27, 2006

Mr. Stephen G. Rutledge  
Chief Financial Officer  
Alfa Corporation  
2108 East South Boulevard  
P.O. Box 11000  
Montgomery, AL 36191-0001

**Re: Alfa Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 8, 2006**  
**File No. 000-11773**

Dear Mr. Rutledge,

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

Sincerely,

Joseph J. Roesler  
Accounting Branch Chief