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