

Edwin Mecabe Managing Director Corporate Actions & Market Watch



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Washington, DC 20549

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May 21, 2012

Chief, Information Technology Securities and Exchange Commission Division of Corporation Finance 100 F Street, NE MS 3040 Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Protective Life Corporation, 6.25% Subordinated Debentures due 2042, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 18, 2012. Tentative listing date – May 23, 2012.

Sincerely,

Ehlhel

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