

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 24, 2008

Mr. Kriss Cloninger III  
President, Chief Financial Officer,  
Treasurer and Director  
Aflac Incorporated  
1932 Wynnton Road  
Columbus, GA 31999

**Re: Aflac Incorporated**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed February 29, 2008**  
**File Number: 001-07434**

Dear Mr. Cloninger:

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

Sincerely,

Joel Parker  
Accounting Branch Chief