



DIVISION OF
CORPORATION FINANCE

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

July 26, 2010

Mr. Kriss Cloninger III
President, Chief Financial Officer and Treasurer
Aflac Inc.
1932 Wynnton Road
Columbus, Georgia 31999

Re: Aflac Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Form 10-Q for Fiscal Quarter Ended March 31, 2010
Filed May 7, 2010
File No. 001-07434

Dear Mr. Cloninger:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief