



DIVISION OF  
CORPORATION FINANCE

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

March 22, 2021

J. Paul Jullienne  
Vice President, Managing Counsel and  
Corporate Secretary  
Unum Group  
1 Fountain Square  
Chattanooga, Tennessee 37402

**Re: Unum Group  
Form 8-K  
Exhibit Nos. 2.1, 2.2, 2.3  
Filed December 22, 2020  
File No. 001-11294**

Dear Mr. Jullienne:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance