

Paras Madho
Director
Securities Operations



Received SEC
SEP 12 2008
Washington, DC 20549

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September 12, 2008

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

CERTNYS
001-31901



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Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Protective Life Insurance Company, 6.750% Callable InterNotes® due 2033 of Protective Life Secured Trust 2008-20 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 11, 2008. Tentative listing date – September 17, 2008.

Sincerely,

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THOMSON REUTERS

END