

Certnys

1-07434

Edwin Mecabe  
Managing Director  
Corporate Actions & Market Watch

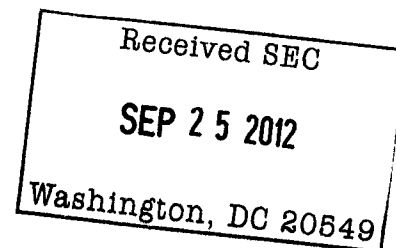


NYSE  
EURONEXT



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September 25, 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, Aflac Incorporated, 5.50% Subordinated Debentures due 2052, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 24, 2012. Tentative listing date – September 27, 2012.

Sincerely,

A handwritten signature in black ink, appearing to read "Edw Mecabe".