

April 10, 2009

Mr. Joey M. Loudermilk, Treasurer AFLAC Incorporated Political Action Committee 1932 Wynnton Road Columbus, GA 31999

Identification Number: C00034157

Reference: Filing(s) dated 3/23/09

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the filing(s) referenced above.

Please be advised that once a committee meets the requirements of electronic filing, all subsequent statements, designations, reports, and amendments must be filed electronically. (11 CFR §§ 104.18(a)(2), 104.18(c) and 104.18(f)) Your paper filing(s) dated 3/23/09 will not be considered an Amended Statement of Organization (FEC FORM 1). To amend this filing(s), you must submit it in an electronic format.

If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division). My local number is (202) 694-1133.

Sincerely,

Christopher J. Morse

Senior Campaign Finance Analyst

Reports Analysis Division