

PROTECTIVE LIFE CORP  
Form 8-K  
May 14, 2009

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D. C. 20549

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**May 14, 2009** (May 14, 2009)

**Date of Report** (Date of earliest event reported)

**Protective Life Corporation**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation)

**001-11339**  
(Commission  
File Number)

**95-2492236**  
(IRS Employer  
Identification No.)

**2801 Highway 280 South**

**Birmingham, Alabama 35223**

(Address of principal executive offices and zip code)

**(205) 268-1000**

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(Registrant's telephone number, including area code)

N/A

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 8.01 Other Events**

Protective Life Corporation (the Company) is filing with this current report the consent of its independent registered public accounting firm (the Independent Accountant) to the incorporation by reference in the Company's Registration Statement on Form S-3 (File No. 333-151976) of the Independent Accountant's report dated February 27, 2009, relating to the consolidated financial statements, financial statement schedules and the effectiveness of internal control over financial reporting, which appears in the Company's Annual Report on Form 10-K for the year ended December 31, 2008, and the Independent Accountant's consent to the reference to the Independent Accountant under the heading "Experts" in such Registration Statement.

**Item 9.01 Financial Statements and Exhibits**

*(d) Exhibits:*

23.1 - Consent of Independent Registered Public Accounting Firm

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

PROTECTIVE LIFE CORPORATION  
/s/Steven G. Walker  
Steven G. Walker  
Senior Vice President, Controller and Chief Accounting Officer

Dated: May 14, 2009

EXHIBIT INDEX

*Exhibit*

23.1 Consent of Independent Registered Public Accounting Firm

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