



**SIGNATURES**

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**

By: /s/ Steven G. Walker

Steven G. Walker

Senior Vice President, Controller and Chief Accounting Officer

(Duly Authorized Officer)

Date: December 9, 2004