

Via Facsimile and U.S. Mail
Mail Stop 6010

October 10, 2007

Mr. William P. Foley
Chairman and Chief Executive Officer
Fidelity National Financial, Inc.
601 Riverside Avenue
Jacksonville, FL 32204

**Re: Fidelity National Financial, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 1, 2006
File No. 001-32630**

Dear Mr. Foley:

We have completed our review of your Form 10-K and have no further comment at this time.

Sincerely,

Jim Atkinson
Accounting Branch Chief