



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

September 23, 2010

J. Allen Fine  
Chairman and CEO  
Investors Title Company  
121 North Columbia Street  
Chapel Hill, North Carolina 27514

**Re: Investors Title Company**  
**Form 10-K for the fiscal year ended December 31, 2010**  
**Filed March 15, 2010**  
**File No. 0-11774**

Dear Mr. Fine:

We have completed our review of your Form 10-K and do not have any further comments at this time.

Sincerely,

Gus Rodriguez  
Branch Chief