

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

Mail Stop 4546

July 14, 2017

VIA E-mail
William J. Begley Jr.,
Chief Financial Officer
Safety Insurance Group, Inc.
20 Custom House Street
Boston, Massachusetts 02110

Re: Safety Insurance Group, Inc. Form 10-K for Fiscal Year Ended December 31, 2016 Filed February 24, 2017 File No. 000-50070

Dear Mr. Begley:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Sharon M. Blume

Sharon M. Blume Accounting Branch Chief Office of Healthcare and Insurance