Via Facsimile and U.S. Mail Mail Stop 4720

September 14, 2009

Philip Romney Acting Principal Financial Officer SeaBright Insurance Holdings, Inc 1501th Avenue Suite 2600 Seattle, WA 98101

Re: SeaBright Insurance Holdings, Inc. Form 10-K for the Year Ended December 31, 2008 Filed on March 16, 2009 File No. 001-34204

Dear Mr. Romney:

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

Sincerely,

Joel Parker Accounting Branch Chief