

Via Facsimile and U.S. Mail  
Mail Stop 4720

October 9, 2009

Mr. Michael Lee  
Chairman of the Board, President and Chief Executive Officer  
Tower Group, Inc.  
120 Broadway, 31st Floor  
New York, NY 10271

**Re: Tower Group, Inc.**  
**Form 10-K for the Period Ended December 31, 2008**  
**Form 10-Q for the Quarterly Period Ended March 31, 2009**  
**File No. 000-50990**

Dear Mr. Lee:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief