

Via Facsimile and U.S. Mail
Mail Stop 4720

October 1, 2009

Mr. Courtney Smith
President and Chief Executive Officer
Specialty Underwriters' Alliance, Inc.
222 South Riverside Plaza
Chicago, IL 60606

**Re: Specialty Underwriters' Alliance, Inc.
Form 10-K for the Period Ended December 31, 2008
Definitive Proxy Statement on Schedule 14A filed June 23, 2009
File No. 000-50891**

Dear Mr. Smith:

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

Sincerely,

Gus Rodriguez
Accounting Branch Chief