

**Mail Stop 6010**  
Via Facsimile and U.S. Mail

August 29, 2006

Mr. George Joseph  
Chairman and Chief Executive Officer  
Mercury General Corporation  
4482 Wilshire Boulevard  
Los Angeles, California 90010

**Re: Mercury General Corporation**  
**Form 10-K for fiscal year ended December 31, 2005**  
**File No. 001-12257**

Dear Mr. Joseph:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief