

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 4, 2008

Mr. Roger B. Gorham  
Chief Financial Officer  
Alleghany Corporation  
7 Times Square Tower, 17<sup>th</sup> Floor  
New York, NY 10036

**Re: Alleghany Corporation**  
**Form 10-K for the Year Ended December 31, 2006**  
**Filed February 28, 2007**  
**File No. 001-09371**

Dear Mr. Gorham:

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

Sincerely,

Joel Parker  
Accounting Branch Chief