

Via Facsimile and U.S. Mail
Mail Stop 4720

August 17, 2009

Roger B. Gorham
Chief Financial Officer
Alleghany Corporation
7 Times Square Tower
New York, NY 10036

**Re: Alleghany Corporation
Form 10-K for the Year Ended December 31, 2008
Filed on February 27, 2009
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