



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 4628

May 2, 2018

Via E-mail

John L. Sennott, Jr.
Chief Financial Officer
Alleghany Corporation
1411 Broadway, 34th Floor
New York, NY 10018

**Re: Alleghany Coproation
10-K for Fiscal Year Ended December 31, 2017
Filed February 21, 2018
File No. 1-09371**

Dear Mr. Sennott:

We refer you to our comment letter dated April 5, 2018, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Suzanne Hayes
Assistant Director
Division of Corporation Finance