

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

DIVISION OF CORPORATION FINANCE

January 7, 2020

Kerry J. Jacobs Senior Vice President and Chief Financial Officer Alleghany Corporation 1411 Broadway, 34th Floor New York, New York 10018

> Re: Alleghany Corporation Form 10-K for the Fiscal Year Ended December 31, 2018 Filed February 20, 2019 File No. 001-09371

Dear Ms. Jacobs:

We have completed our review of your filing. 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,

Division of Corporation Finance Office of Finance