

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 30, 2007

Mr. Steven R. Crim  
President and Chief Executive Officer  
American Safety Insurance Holdings Ltd.  
44 Church Street  
P.O. Box HM 2064  
Hamilton, Bermuda HM HX

**Re: American Safety Insurance Holdings Ltd.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed on March 21, 2006  
File No. 001-14795**

Dear Mr. Crim:

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant