

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 9, 2009

Mr. William C. Tepe  
Chief Financial Officer  
American Safety Insurance Holdings, Ltd.  
The Boyle Building, 2<sup>nd</sup> Floor  
31 Queen Street  
Hamilton, HM 11 Bermuda

**Re: American Safety Insurance Holdings, Ltd.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Form 10-Q for Fiscal Quarter Ended June 30, 2008  
File No. 1-14795**

Dear Mr. Tepe:

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

Sincerely,

Joel Parker  
Branch Chief