Via Facsimile and U.S. Mail Mail Stop 6010

February 7, 2008

Mr. Paul J. Malvasio Executive Vice President and Chief Financial Officer The Navigators Group, Inc. One Penn Plaza New York, NY 10119

Re: The Navigators Group, Inc.

Form 10-K for Fiscal Year Ended December 31, 2006

File No. 0-15886

Dear Mr. Malvasio:

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

Sincerely,

Carlton E. Tartar Branch Chief