

Mail Stop 6010  
Via Facsimile and U.S. Mail

November 16, 2005

Mr. Donald H. Nikolaus  
President  
Donegal Group, Inc.  
1195 River Road  
Marietta, Pennsylvania 17547

Re: Donegal Group, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2004  
File No. 0-15341

Dear Mr. Nikolaus:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief

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