Via Facsimile and U.S. Mail Mail Stop 6010

October 18, 2007

Mr. Jeffrey D. Miller Senior Vice President and Chief Financial Officer Donegal Group 1195 River Road P.O. Box 302 Marieta, PA 17547-0302

Re: Donegal Group

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

Filed March 13, 2007 File Number: 000-15341

Dear Mr. Miller:

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

Sincerely,

Joel Parker Accounting Branch Chief