

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 19, 2007

Martin L. Vaughan, III  
Chairman and Chief Executive Officer  
Hilb Rogal & Hobbs Company  
4951 Lake Brook Drive, Suite 500  
Glen Allen, VA 23060

**Re: Hilb Rogal & Hobbs Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 10, 2006**  
**File Number: 000-15981**

Dear Mr. Vaughan:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief