Via Facsimile and U.S. Mail Mail Stop 6010

September 4, 2008

Mr. Edward H. Ellis, Jr. EVP and Chief Financial Officer HCC Insurance Holdings, Inc. 13403 Northwest Freeway Houston, TX 77040-6094

Re: HCC Insurance Holdings, Inc.

Form 10-Q for the Quarter Ended March 31, 2007

File No. 001-13790

Dear Mr. Ellis:

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

Sincerely,

Gus Rodriguez Accounting Branch Chief