Via Facsimile and U.S. Mail Mail Stop 6010

December 3, 2007

Mr. Philip A. Garcia Chief Financial Officer Erie Indemnity Company 100 Erie Insurance Place Erie, PA 16530

Re: Erie Indemnity Company Form 10-K for the Fiscal Year Ended December 31, 2006 Filed on February 26, 2007 File No. 0-24000

Dear Mr. Garcia:

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

Sincerely,

Joel Parker Accounting Branch Chief