

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 16, 2006

Max Crisp  
Executive Vice President and  
Chief Financial Officer  
Stewart Information Services Corporation  
1980 Post Oak Boulevard  
Houston, Texas 77056

**Re: Stewart Information Services Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2004  
Filed March 15, 2005  
File Number: 001-02658**

Dear Mr. Crisp:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief