



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

January 7, 2011

J. Allen Berryman
Executive Vice President, Chief
Financial Officer, Secretary, Treasurer
and Principal Financial Officer
Stewart Information Services Corporation
1980 Post Oak Blvd.
Houston, TX 77056

**Re: Stewart Information Services Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
DEF 14A filed March 18, 2010
Form 10-Q for the Quarterly Period Ended June 30, 2010
File Number: 001-02658**

Dear Mr. Berryman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief