

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 2, 2006

Mr. Donald J. Zuk  
President and Chief Executive Officer  
SCPIE Holdings Inc.  
1888 Century Park East  
Los Angeles, CA 90067

**Re: SCPIE Holdings Inc.  
Form 10-K for fiscal year ended  
December 31, 2004  
Filed March 16, 2005  
File No. 001-12449**

Dear Mr. Zuk:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief