

Mail Stop 6010  
Via Facsimile and U.S. Mail

January 28, 2009

Mr. Andrew R. Speaker  
President and Chief Executive Officer  
Mercer Insurance Group, Inc.  
10 North Highway 31  
P.O. Box 278  
Pennington, NJ 08534

**Re: Mercer Insurance Group, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Form 10-Q for Quarter Ended June 30, 2008**  
**File No.: 000-25425**

Dear Mr. Speaker:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Carlton E. Tartar  
Branch Chief