

**Mail Stop 6010**  
Via Facsimile and U.S. Mail

January 24, 2007

Mr. Alan I. Kirshner  
Chairman and Chief Executive Officer  
Markel Corporation  
4521 Highwoods Parkway  
Glen Allen, Virginia 23060-6148

**Re: Markel Corporation**  
**Form 10-K for fiscal year ended December 31, 2005**  
**File No. 001-15811**

Dear Mr. Kirshner:

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant