



DIVISION OF
CORPORATION FINANCE

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

June 23, 2010

D. Michael Jones
General Counsel
Markel Corporation
4521 Highwoods Parkway
Glen Allen, Virginia 23060

Re: Markel Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 1, 2010
Schedule 14A filed March 19, 2010
Form 10-K/A filed June 17, 2010
File No. 001-15811

Dear Mr. Jones:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director