



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

June 15, 2017

Via Email

Anne Waleski  
Executive Vice President and Chief Financial Officer  
4521 Highwoods Parkway  
Glen, Allen, VA 23060-6148

**Re: Markel Corporation  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 24, 2017  
File No. 001-15811**

Dear Ms. Waleski:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Angela M. Connell

Angela M. Connell  
Accounting Branch Chief  
Office of Healthcare and Insurance