

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 1, 2006

Mr. Eugene G. Ballard  
Senior Vice President, Chief Financial Officer,  
and Treasurer  
W.R. Berkley Corporation  
475 Steamboat Road  
Greenwich, CT 06830

**Re: Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 13, 2006**  
**File No. 001-15202**

Dear Mr. Ballard,

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

Sincerely,

Joseph J. Roesler  
Accounting Branch Chief