

Mail Stop 6010

July 5, 2007

Mary Jane Robertson  
Executive Vice President, Chief Financial Officer and Treasurer  
Crum & Forster Holdings Corp.  
305 Madison Avenue  
Morristown, NJ 07962

**Re: Crum & Forster Holdings Corp.  
Registration Statement on Form S-4  
Filed June 29, 2007  
File No. 333-144242**

Dear Ms. Robertson:

This is to advise you that we have performed a limited review of the above registration statement. We note you are registering the transaction in reliance on the staff's position set forth in *Exxon Capital Holdings Corporation* (May 13, 1988), *Morgan Stanley & Co. Incorporated* (June 5, 1991), and *Shearman & Sterling* (July 2, 1993). Accordingly, please provide us with a supplemental letter stating you are registering the exchange offer in reliance on the staff's position contained in these no-action letters. Also include in the supplemental letter the representations contained in the *Morgan Stanley* and *Shearman & Sterling* no-action letters.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

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- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

Please contact Greg Belliston at (202) 551-3861 or me at (202) 551-3715 with any questions.

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: Christopher J. Cummings, Esq.  
Shearman & Sterling LLP  
599 Lexington Avenue  
New York, New York 10022