

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 8, 2008

**Mr. Joseph S. De Vita**  
**Senior Vice President, Chief Financial Officer**  
**and Assistant Secretary**  
**SeaBright Insurance Holdings, Inc.**  
**2101 4<sup>th</sup> Avenue, Suite 1600**  
**Seattle, Washington 98121**

**Re: SeaBright Insurance Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed on March 16, 2007**  
**File No. 000-51124**

Dear Mr. De Vita:

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

Sincerely,

Joel Parker  
Accounting Branch Chief