

Via Facsimile and U.S. Mail
Mail Stop 4720

September 14, 2009

Philip Romney
Acting Principal Financial Officer
SeaBright Insurance Holdings, Inc
1501th Avenue
Suite 2600
Seattle, WA 98101

**Re: SeaBright Insurance Holdings, Inc.
Form 10-K for the Year Ended December 31, 2008
Filed on March 16, 2009
File No. 001-34204**

Dear Mr. Romney:

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

Sincerely,

Joel Parker
Accounting Branch Chief