

Via Facsimile and U.S. Mail  
Mail Stop 4720

July 28, 2009

Michael J. Peninger  
Executive Vice President and Chief Financial Officer  
Assurant, Inc.  
One Chase Manhattan Plaza  
41st Floor  
New York, New York 10005

**Re: Assurant, Inc.**  
**Form 10-K for the Year Ended December 31, 2008**  
**Filed on February 27, 2009**  
**File No. 001-31978**

Dear Mr. Peninger:

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

Sincerely,

Joel Parker  
Accounting Branch Chief