

Via Facsimile and U.S. Mail  
Mail Stop 6010

July 24, 2008

Mr. Michael H. Lee  
Chairman, President and Chief Executive Officer  
Tower Group, Inc.  
120 Broadway, 31st Floor  
New York, NY 10271

**Re: Tower Group, Inc.**  
**Form 10-Q for the Quarterly Period Ended March 31, 2008**  
**File No. 000-50990**

Dear Mr. Lee:

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

Sincerely,

Joel Parker  
Accounting Branch Chief