



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 8, 2010

Mr. William E. Hitselberger
Chief Financial Officer
Tower Group, Inc.
120 Broadway, 31st Floor
New York, New York 10271

Re: Tower Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
File No. 000-50990

Dear Mr. Hitselberger:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Elliot S. Orol, Esq.
Senior Vice President and General Counsel
Tower Group, Inc.
120 Broadway, 31st Floor
New York, New York 10271