

Via Facsimile and U.S. Mail
Mail Stop 6010

October 28, 2008

Mr. Peter E. Jokiel
Chief Financial Officer
Specialty Underwriters Alliance, Inc.
222 South Riverside Plaza
Chicago, IL 60606

**Re: Specialty Underwriters Alliance, Inc.
Form 10-Q for the Quarter Ended June 30, 2008
File No. 000-50891**

Dear Mr. Jokiel:

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

Sincerely,

Gus Rodriguez
Accounting Branch Chief