

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 23, 2007

**Ms. Julie A. McGraw**  
**Vice President and Chief Financial Officer**  
**National Interstate Corporation**  
**350 Interstate Drive**  
**Richfield, Ohio 44286-9000**

**Re: National Interstate Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed on March 14, 2007**  
**File No. 000-51130**

Dear Ms. McGraw:

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

Sincerely,

Joel Parker  
Accounting Branch Chief