

Via Facsimile and U.S. Mail  
Mail Stop 4720

August 3, 2009

Douglas D. Dirks  
President and Chief Executive Officer  
Employers Holdings, Inc.  
10375 Professional Circle  
Reno, Nevada 89521

**Re: Employers Holdings, Inc.  
Form 10-K for the fiscal Year Ended December 31, 2008  
Filed February 26, 2009  
File No. 001-33245**

Dear Mr. Dirks:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director