



DIVISION OF  
CORPORATION FINANCE

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

June 29, 2012

**Via E-Mail**

Philip G. Feigen, Esq.  
Patton Boggs LLP  
2550 M Street, NW  
Washington, DC 20037

**Re: Signature Group Holdings, Inc.  
Definitive Additional Soliciting Materials  
Filed June 27, 2012  
File No. 001-08007**

Dear Mr. Feigen:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

**Definitive Additional Soliciting Materials**

1. Each statement or assertion of opinion or belief must be clearly characterized as such, and a reasonable factual basis must exist for each such opinion or belief. Support for opinions or beliefs should be self-evident, disclosed in the proxy statement or provided to the staff on a supplemental basis. Please provide support for the your statement that the “[w]ith the addition of NABCO we have significantly advanced our business strategy to achieve ultimate profitability...” (emphasis added).

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions