

Mail Stop 6010
Via Facsimile and U.S. Mail

September 26, 2007

Mr. Gabriel Tirador
President and Chief Executive Officer
Mercury General Corporation
4484 Wilshire Boulevard
Los Angeles, California 90010

Re: Mercury General Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
Filed on February 27, 2007
File No. 1-12257

Dear Mr. Tirador:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief Accountant