

Via Facsimile and U.S. Mail  
Mail Stop 4720

August 17, 2009

Roger B. Gorham  
Chief Financial Officer  
Alleghany Corporation  
7 Times Square Tower  
New York, NY 10036

**Re: Alleghany Corporation**  
**Form 10-K for the Year Ended December 31, 2008**  
**Filed on February 27, 2009**  
**File No. 001-09371**

Dear Mr. Gorham:

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

Sincerely,

Joel Parker  
Accounting Branch Chief