



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

November 8, 2017

Via E-mail

Mr. John L. Sennott, Jr.  
Senior Vice President, Principal Financial Officer  
Alleghany Corporation  
1411 Broadway, 34th Floor  
New York, NY 10018

**Re: Alleghany Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 22, 2017**  
**File No. 001-09371**

Dear Mr. Sennott:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kevin W. Vaughn for

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Office of Healthcare and Insurance