

Via Facsimile and U.S. Mail
Mail Stop 6010

June 12, 2007

Mr. Glenn M. Renwick
Director, President and Chief Executive Officer
The Progressive Corporation
6300 Wilson Mills Road
Mayfield, OH 44143

**Re: The Progressive Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
File No. 1-09518**

Dear Mr. Renwick:

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