

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