

Via Facsimile and U.S. Mail
Mail Stop 4720

May 26, 2010

Charles E. Jarrett
Vice President, Secretary and Chief Legal Officer
The Progressive Corporation
6300 Wilson Mills Road
Mayfield Village, Ohio 44143

**Re: The Progressive Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 1, 2010
Schedule 14A filed March 12, 2010
File No. 001-09518**

Dear Mr. Jarrett:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director