



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2022

John P. Sauerland  
Vice President and Chief Financial 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, 2020**  
**Filed March 1, 2021**  
**File No. 001-09518**

Dear Mr. Sauerland:

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,

Division of Corporation Finance  
Office of Finance