

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 27, 2006

Mr. Randall V. Becker  
Chief Financial Officer  
The Commerce Group, Inc.  
211 Main Street  
Webster, MA 01570

**Re: Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 15, 2006**  
**File No. 001-13672**

Dear Mr. Becker,

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

Sincerely,

Joseph J. Roesler  
Accounting Branch Chief