



DIVISION OF
CORPORATION FINANCE

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

December 11, 2010

Joseph E. Dondanville
Senior Vice President, Chief Financial Officer
RLI Corp.
9025 North Lindbergh Drive
Peroia, IL 61615

Re: RLI Corp.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 24, 2010
Definitive 14A
Filed March 25, 2010
Form 10-Q for the Period Ended March 31, 2010
Filed April 26, 2010
Form 10-Q for the Period Ended June 30, 2010
Filed July 28, 2010
File No. 001-09463

Dear Mr. Dondanville:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief