

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 14, 2008

Mr. A. George Kallop  
President and Chief Executive Officer  
NYMAGIC, INC.  
919 Third Avenue  
New York, NY 10022

**Re: NYMAGIC, INC.  
Form 10-K for Fiscal Year Ended December 31, 2006  
File No. 1-11238**

Dear Mr. Kallop:

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

Sincerely,

Carlton E. Tartar  
Branch Chief