

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 26, 2006

Mr. Richard C. Vie  
Chief Executive Officer  
Unitrin, Inc.  
One East Wacker Drive  
Chicago, IL 60601

**Re: Unitrin, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed on February 1, 2006**  
**File No. 001-18298**

Dear Mr. Vie:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief