

*Via Facsimile and U.S. Mail*

September 24, 2010

Donald G. Southwell  
Chairman, President and Chief Executive Officer  
Unitrin, Inc.  
One East Wacker Drive  
Chicago, Illinois 60601

**Re: Unitrin, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 1, 2010**  
**File No. 001-18298**

Dear Mr. Southwell:

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

Sincerely,

Jeffrey Riedler,  
Assistant Director