

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 8, 2008

G. Patrick Corydon  
Chief Financial Officer  
Baldwin & Lyons, Inc  
1099 North Meridian Street  
Indianapolis, Indiana 46204

**Re: Baldwin & Lyons, Inc.  
Form 10-K for the Year Ended December 31, 2007  
File No. 000-05534**

Dear Mr. Corydon:

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

Sincerely,

Joel Parker  
Accounting Branch Chief