

Mail Stop 6010

May 27, 2008

James V. Gorman
Chief Executive Officer
National Atlantic Holdings Corporation
4 Paragon Way
Freehold, New Jersey 07728

**Re: National Atlantic Holdings Corporation
Preliminary Merger Proxy Statement on Schedule 14A
Filed April 17, 2008
File No. 0-51127**

Dear Mr. Gorman:

We have completed our review of your proxy statement and have no further comments at this time. Please contact Song Brandon at (202) 551-3621 with any questions.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Michael Groll, Esq.
Dewey & LeBoeuf LLP
1301 Avenue of the Americas
New York, NY 10019