

Via Facsimile and U.S. Mail  
Mail Stop 4720

September 24, 2009

Mr. David T. Foy  
Vice President and Chief Financial Officer  
White Mountains Insurance Group, Ltd.  
80 South Main Street  
Hanover, New Hampshire 03755

**Re: White Mountains Insurance Group, Ltd.  
Form 10-K for the Year Ended December 31, 2008  
File No. 1-08993**

Dear Mr. Foy:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief