

June 17, 2020

Reid Campbell
Chief Financial Officer
White Mountains Insurance Group Ltd.
80 South Main Street
Hanover, New Hampshire 03755

Insurance Group Ltd.

Fiscal Year Ended December 31, 2019

Re: White Mountains

Form 10-K for the

Filed March 2, 2020

File No. 001-08993

Dear Mr. Campbell:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Finance