

# EDWARDS ANGELL PALMER & DODGE LLP

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March 16, 2007

*Via Federal Express*

Mr. Tim Vande Hey, CFE  
Insurance Financial Examiner  
Advanced Mergers, Acquisitions and Licensing Specialist  
Bureau of Financial Analysis and Examinations  
Office of the Commissioner of Insurance  
125 S. Webster Street  
Madison, WI 53702

**RE: Amendment No. 1 to the Form A Statement Regarding the Proposed Acquisition of Control of or Merger with General Casualty Company of Wisconsin, Blue Ridge Indemnity Company, Blue Ridge Insurance Company, MassWest Insurance Company, Inc., Regent Insurance Company, Southern Guaranty Insurance Company, Southern Pilot Insurance Company and Southern Fire & Casualty Company (collectively, the "Insurers") by QBE Holdings, Inc. and QBE Insurance Group Limited**

Dear Mr. Vande Hey:

In connection with the pending Form A information statement of QBE Reinsurance Corporation and QBE Insurance Group Limited ("Form A"), on March 14, 2007, QBE Reinsurance Corporation, QBE Holdings, Inc., Winterthur Schweizerische Versicherungs-Gesellschaft and QBE Insurance Group Limited entered into an Assignment and Assumption Agreement, whereby QBE Reinsurance Corporation assigned and transferred all of its rights, title and interest under the Stock Purchase Agreement for the acquisition of the Insurers to its immediate parent, QBE Holdings, Inc.

Enclosed are one (1) original and one (1) copy of the Amendment No. 1 to the Form A.

As always, if you should have any questions, please do not hesitate to contact either me, at the above-referenced telephone number, or my colleague, John N. Emmanuel, at 860.541.7722.

Very truly yours,



Charles R. Welsh

Enclosures

cc: Duncan A. Ramsay, Esquire (without enclosures)  
Mr. Peter T. Maloney (with enclosures)  
Alan J. Levin, Esquire (without enclosures)  
John N. Emmanuel, Esquire (without enclosures)