Via Facsimile and U.S. Mail Mail Stop 6010

September 9, 2008

J. Michael Lauer Executive Vice President and Chief Financial Officer MGIC Investment Corporation MGIC Plaza 250 East Kilbourn Avenue Milwaukee, WI 53202

Re: MGIC Investment Corporation

Form 10-K for the Fiscal Year Ended December 31, 2007

Filed February 29, 2008 File Number: 001-10816

Dear Mr. Lauer:

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

Sincerely,

Joel Parker Accounting Branch Chief