

MGIC INVESTMENT CORPORATION

MGIC Plaza

250 East Kilbourn Avenue
Milwaukee, WI 53202

March 18, 2008

Securities and Exchange Commission
100 F. Street, N.E.
Washington, D.C. 20549

**Re: MGIC Investment Corporation — Registration Statement on Form S-1
(Registration No. 333-149506)**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the undersigned Registrant hereby requests that the above-referenced Registration Statement be declared effective at 4:00 p.m. Eastern Time on March 24, 2008, or as soon as is practicable thereafter.

Very truly yours,

MGIC INVESTMENT CORPORATION

By: /s/ J. Michael Lauer

J. Michael Lauer

Executive Vice President and Chief Financial Officer