



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 9, 2024

Jeffrey D. Miller
Executive Vice President and Chief Financial Officer
Donegal Group Inc.
1195 River Road
Marietta, PA 17547

**Re: Donegal Group Inc.
Registration Statement on Form S-3
Filed August 30, 2024
File No. 333-281858**

Dear Jeffrey D. Miller:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance