

Mail Stop 6010

May 29, 2008

Curt S. Culver
Chairman and Chief Executive Officer
MGIC Investment Corporation
MGIC Plaza
250 East Kilbourn Avenue
Milwaukee, WI 53202

**Re: MGIC Investment Corporation
Preliminary Proxy Statement on Schedule 14A
Filed May 16, 2008
File No. 1-10816**

Dear Mr. Culver:

We have completed our review of your proxy statement and have no further comments at this time. Please contact Song Brandon at (202) 551-3621 with any questions.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Ralph Gundrum, Esq.
Assistant General Counsel
MGIC Investment Corporation
MGIC Plaza
250 East Kilbourn Avenue
Milwaukee, WI 53202