

October 4, 2021

Kevin G. Burke
President and Chief Executive Officer
Donegal Group Inc.
1195 River Road
Marietta, PA 17547

Statement on Form S-3
2021

Re: Donegal Group Inc.
Registration

Filed September 30,
File No. 333-259920

Dear Mr. Burke:

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.

Gessert at 202-551-2326 with any questions.

Please contact David

Sincerely,

Division of Corporation Finance
Office of Finance