

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 17, 2007

Mr. Neill A Currie  
Chief Executive Officer and Director  
RenaissanceRe Holdings Ltd.  
Renaissance House  
8-20 East Broadway  
Pembroke, HM 19 Bermuda

**Re: RenaissanceRe Holdings Ltd.  
Form 10-K for Fiscal Year Ended December 31, 2005  
File No. 1-14428**

Dear Mr. Currie:

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

Sincerely,

Kevin Woody  
Branch Chief