

Via Facsimile and U.S. Mail  
Mail Stop 4720

June 22, 2009

Fred R. Donner  
Chief Financial Officer  
RenaissanceRe Holdings Ltd.  
Renaissance House  
8-20 East Broadway  
Pembroke HM 19 Bermuda

**Re: Form 10-K for the Fiscal Year Ended December 31, 2008**  
**File Number: 001-14428**

Dear Mr. Donner,

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

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief