

**Mail Stop 6010**  
Via Facsimile and U.S. Mail

November 22, 2006

Mr. Jeffrey L. Radke  
President and Chief Executive Officer  
PXRE Group Ltd.  
P.O. Box HM 1282  
Hamilton HM FX  
Bermuda

**Re: PXRE Group Ltd.**  
**Form 10-K for fiscal year ended December 31, 2005**  
**File No. 1-15259**

Dear Mr. Radke:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief