



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 6, 2023

Mark Kociancic  
Chief Financial Officer  
Everest Re Group, Ltd.  
Seon Place - 4th Floor  
141 Front Street  
PO Box HM 845  
Hamilton HM 19, Bermuda

**Re: Everest Re Group, Ltd.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**File No. 001-15731**

Dear Mark Kociancic:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Finance