

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

January 8, 2007

Mr. Andrew A. Barnard  
President and Chief Executive Officer  
Odyssey Re Holdings Corp.  
300 First Stamford Place  
Stamford, Connecticut 06902

**Re: Odyssey Re Holdings Corp.**  
**Form 10-K for fiscal year ended December 31, 2004**  
**File No. 1-16535**

Dear Mr. Barnard:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief