

Mail Stop 4720

June 3, 2010

Peter H. Lovell, Esq.  
Senior Vice President, General Counsel and Corporate Secretary  
Odyssey Re Holdings Corp.  
300 First Stamford Place  
Stamford, CT 06902

**Re: Odyssey Re Holdings Corp.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Supplemental Response filed April 23, 2010  
File No. 001-16535**

Dear Mr. Lovell:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director