

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

March 13, 2007

Mr. W. Marston Becker  
Chief Executive Officer  
Max Re Capital Ltd.  
Max Re House  
2 Front Street  
Hamilton HM 11 Bermuda

**Re: Max Re Capital Ltd.**  
**Form 10-K/A for fiscal year ended December 31, 2005**  
**File No. 000-33047**

Dear Mr. Becker:

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant