

*Via Facsimile and U.S. Mail*  
Mail Stop 4720

March 31, 2010

Michael S. Paquette  
Executive Vice President and Chief Financial Officer  
Montpelier Re Holdings Ltd.  
Montpelier House  
94 Pitts Bay Road  
Pembroke HM 08, Bermuda

**Re: Montpelier Re Holdings Ltd.  
Preliminary Proxy Statement  
Filed March 18, 2010  
File No. 001-31468**

Dear Mr. Paquette:

We have completed our review of the above listed filing and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director