

January 15, 2010

Mail Stop 3010

Mr. Thomas W. Jasper  
Chief Executive Officer  
Primus Guaranty, Ltd.  
Clarendon House  
2 Church Street  
Hamilton HM 11, Bermuda

**Re: Primus Guaranty, Ltd.**  
**Form 10-K for the year ended December 31, 2008**  
**Forms 10-Q for the quarters ended March 31 and June 30, 2009**  
**File No. 001-32307**

Dear Mr. Jasper:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant