

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