

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 19, 2006

Mr. Kenneth J. LeStrange  
President and Chief Executive Officer  
Endurance Specialty Holdings Ltd.  
Wellesley House  
90 Pitts Bay Road  
Pembroke HM 08, Bermuda

**Re: Endurance Specialty Holdings Ltd.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed on March 1, 2006  
File No. 001-31599**

Dear Mr. LeStrange:

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

Sincerely,

Joe Roesler  
Accounting Branch Chief