

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 7, 2008

Mr. Kenneth J. LeStrange  
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 the Year Ended December 31, 2006  
Filed March 1, 2007  
File No. 001-31599**

Dear Mr. LeStrange:

We have completed our review of your Form 10-K for the year ended December 31, 2006 and have no further comment at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief