



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 6, 2010

Mr. David B. Greenfield
Executive Vice President and Chief Financial Officer
AXIS Capital Holdings Limited
92 Pitts Bay Road
Pembroke, Bermuda, HM 08

Re: AXIS Capital Holdings Limited
Form 10-K for Fiscal Year Ended December 31, 2009
Filed on February 22, 2010
File No. 001-31721

Dear Mr. Greenfield:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief