



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

August 7, 2018

Via E-mail

Peter J. Vogt  
Chief Financial Officer  
AXIS Capital Holdings Limited  
92 Pitts Bay Road  
Pembroke, Bermuda, HM08

**Re: AXIS Capital Holdings Limited**  
**10-K for Fiscal Year Ended December 31, 2017**  
**Filed February 28, 2018**  
**File No. 001-31721**

Dear Mr. Vogt:

We refer you to our comment letter dated June 29, 2018, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Suzanne Hayes  
Assistant Director  
Division of Corporation Finance