

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 5, 2009

Mr. Thomas McGeehan  
United America Indemnity, Ltd  
Interim Chief Financial Officer  
87 Mary Street KYI - 9002  
Walker House  
George Town, Grand Cayman  
Cayman Islands

**Re: United America Indemnity, Ltd.;**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed March 11, 2008**  
**Form 10-Q for the Quarterly Period Ended September 30, 2008**  
**Filed on November 10, 2008**

Dear Mr. McGeehan:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief