

Mail Stop 4720

May 7, 2010

Larry A. Frakes
President and Chief Executive Officer
United America Indemnity, Ltd.
Walker House, 87 Mary Street
KYI – 9002
George Town, Grand Cayman
Cayman Islands

**Re: United America Indemnity, Ltd.
Form 10-K for the year ended 12/31/2008
Filed March 10, 2009
File No. 000-50511**

Dear Mr. Frakes:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Simone Bono
Simpson Thacher & Bartlett LLP
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New York, NY 10017
Fax: (212) 455-2502