

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 24, 2009

Arnold Brousell  
Chief Accounting Officer  
Syncora Holdings, Ltd.  
26 Reid Street,  
Hamilton, Bermuda HM 11

**Re: Syncora Holdings, Ltd.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**File Number: 001-32950**

Dear Mr. Brousell,

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

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief