



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

DIVISION OF  
CORPORATION FINANCE

May 3, 2019

Tim Courtis  
Chief Financial Officer  
GREENLIGHT CAPITAL RE, LTD.  
65 Market Street  
Suite 1207, Jasmine Court  
Camana Bay, P.O. Box 31110  
Grand Cayman  
Cayman Islands

**Re: GREENLIGHT CAPITAL RE, LTD.**  
**Form 10-K for the Year End December 31, 2017**  
**Filed February 20, 2018**

Dear Mr. Courtis:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Healthcare & Insurance