

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 29, 2007

Mr. Gary C. Dunton  
President and chief Executive Officer  
MBIA Inc.  
113 King Street  
Armonk, NY 10504

**Re: MBIA Inc.**  
**Form 10-K for the Period Ended December 31, 2006**  
**Filed March 31, 2007**  
**File No. 001-09583**

Dear Mr. Dunton:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief