

Via Facsimile and U.S. Mail
Mail Stop 6010

July 31, 2009

C. Edward Chaplin
Chief Financial Officer
MBIA Inc.
113 King Street
Armonk, NY 10504

Re: MBIA Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 2, 2009
File Number: 001-09583

Dear Mr. Chaplin:

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

Sincerely,

Joel Parker
Accounting Branch Chief