



DIVISION OF
CORPORATION FINANCE

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

February 16, 2011

Mr. Joseph Brown
Chief Executive Officer
MBIA INC.
113 King Street
Armonk, NY 10504

Re: MBIA INC.
Form 10-K filed March 1, 2010
Form 10-Q filed May 10, 2010
Form 10-Q filed November 9, 2010
Schedule 14A filed March 18, 2010
File No. 001-9583

Dear Mr. Brown:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief