

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 17, 2006

Mr. Robert F. Orlich  
President and Chief Executive Officer  
Transatlantic Holdings, Inc.  
80 Pine St.  
New York, NY 10005

**Re: Transatlantic Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2004**  
**Filed March 16, 2005**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2005**  
**File No. 001-10545**

Dear Mr. Orlich:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief