

Via Facsimile and U.S. Mail  
Mail Stop 4720

July 22, 2009

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

**Re: Transatlantic Holdings, Inc.**  
**Form 10-K for the Period Ended December 31, 2008**  
**File No. 001-10545**

Dear Mr. Orlich:

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

Sincerely,

Jeffrey Riedler,  
Assistant Director