

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 23, 2007

Mr. John R. Weale  
Chief Financial Officer  
IPC Holdings, Ltd.  
American International Building  
29 Richmond Road  
Pembroke, HM 08, Bermuda

**Re: IPC Holdings, Ltd.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed February 28, 2006**  
**File No. 000-27662**

Dear Mr. Weale,

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant