

Mail Stop 6010

April 7, 2009

Patrick A. Thiele  
President and Chief Executive Officer  
PartnerRe Ltd.  
Wellesley House South  
90 Pitts Bay Road  
Pembroke HM 08, Bermuda

**Re: PartnerRe Ltd.  
Preliminary Proxy Statement on Form PRE14A  
Filed March 27, 2009  
File No. 001-14536**

Dear Mr. Thiele:

We have completed our review of your Preliminary Proxy Statement on Form PRE14A and have no further comments at this time.

Sincerely,

Jeffrey Riedler,  
Assistant Director