



DIVISION OF  
CORPORATION FINANCE

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

November 14, 2011

Via E-mail

Mr. Joseph V. Taranto  
Chairman and Chief Executive Officer  
Everest Reinsurance Holdings, Inc.  
477 Martinsville Road  
Post Office Box 830  
Liberty Corner, New Jersey 07938

**Re: Everest Reinsurance Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2010**  
**Filed March 30, 2011**  
**File No. 033-71652**

Dear Mr. Taranto:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Joel Parker

Joel Parker  
Accounting Branch Chief