

Mail Stop 6010

January 11, 2007

Scottish Re Group Limited  
P.O. Box HM 2939  
Crown House, 2<sup>nd</sup> Floor  
4 Par-a-Ville Road  
Hamilton HM 08, Bermuda  
Attn: Nathan Gemmitti

**Re: Scottish Re Group Limited  
Preliminary proxy statement filed January 9, 2007  
File No. 1-16855**

Dear Mr. Gemmitti:

This is to advise you that we have monitored the subject filing solely with respect to the issue raised in the following comment.

We note that you are seeking approval of an increase in your authorized ordinary shares that exceeds the number of shares that would be issued upon conversion of the convertible securities you plan to sell in the transaction for which you seek separate shareholder approval in the proxy statement. Do you have any plans, agreements, arrangements or understandings to issue any of these additional shares? If not, so state in the proxy statement. If you do, please provide disclosure concerning each additional transaction or series of transactions.

As appropriate, please amend your filing in response to this comment. If you disagree, we will consider your explanation as to why a comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Any questions should be directed to Michael Reedich, Special Counsel, at (202) 551-3612.

Sincerely,

Jeffrey Riedler  
Assistant Director