Mail Stop 6010

Via Facsimile and U.S. Mail

March 13, 2007

Mr. W. Marston Becker Chief Executive Officer Max Re Capital Ltd. Max Re House 2 Front Street Hamilton HM 11 Bermuda

Re: Max Re Capital Ltd.

Form 10-K/A for fiscal year ended December 31, 2005

File No. 000-33047

Dear Mr. Becker:

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

Sincerely,

Jim B. Rosenberg Senior Assistant Chief Accountant