

Via Facsimile and U.S. Mail
Mail Stop 4720

February 17, 2010

Joseph W. Roberts
Executive Vice President and Chief Financial Officer
Max Capital Group Ltd.
Max House
2 Front Street
Hamilton, HM 11
Bermuda

Re: Max Capital Group Ltd.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 19, 2009
Form 10-K/A for the Fiscal Year Ended December 31, 2008
Filed April 1, 2009
File Number: 000-33047

Dear Mr. Roberts:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director