

Mail Stop 6010

March 24, 2009

Michael E. Lombardozi, Esq.
Platinum Underwriters Holdings, Ltd.
Executive Vice President, General Counsel, Chief Administrative Officer and Secretary
The Belvedere Building
69 Pitts Bay Road
Pembroke HM 08 Bermuda

**Re: Platinum Underwriters Holdings Ltd.
Preliminary Proxy Statement on Schedule 14A
Filed March 10, 2009
File No. 001-31341**

Dear Mr. Lombardozi:

We note the responses of your legal counsel dated March 23, 2009 and have the following comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Proposal Two – Approval of the Amended and Restated Bye-laws

1. Our conversation with your legal counsel on March 23rd was not intended to suggest you reorganize your bylaws. Please note the staff's position is that proposals to amend the bylaws should be separated in order to give shareholders an opportunity to vote separately on each material revision proposed. You may make amendments contingent on approval of some or all of the other proposed amendments. Additionally, you may aggregate proposed amendments that are non-substantive or not material. For example, if you believe renumbering of bylaws provisions or other technical changes would require shareholder approval if some, but not all, of the proposed revisions are approved, you may want to include a miscellaneous provision seeking the approval of any necessary renumbering or other non-substantive conforming changes, as was suggested to your legal counsel. Such a proposal may be included with any other proposed amendment that you have deemed to be non-material.

As appropriate, please revise your proxy statement in response to our comments. You may wish to provide us with marked copies of the revised document to expedite our review. Please furnish a response letter that keys your responses to our comments. Detailed cover letters

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greatly facilitate our review. Please file your cover letter on EDGAR under the form type label CORRESP. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact Nandini Acharya at (202) 551-3495 or myself at (202) 551-3715 with any questions.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Linda E. Ransom, Esq.
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