



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

January 23, 2018

Via E-mail

Mr. Christopher S. Coleman  
Chief Financial Officer  
Third Point Reinsurance Ltd.  
3 Waterloo Lane  
Pembroke, Bermuda, HM 08

**Re: Third Point Reinsurance Ltd.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 24, 2017  
File No. 001-36052**

Dear Mr. Coleman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kevin Vaughn

Kevin Vaughn  
Accounting Branch Chief  
Office of Healthcare and Insurance