



DIVISION OF  
CORPORATION FINANCE

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

May 10, 2024

Daniel Burrows  
Group Chief Executive Officer  
Fidelis Insurance Holdings Limited  
Wellesley House South 90 Pitts Bay Road  
Pembroke  
Bermuda HM08

**Re: Fidelis Insurance Holdings Limited**  
**Draft Registration Statement on Form F-1**  
**Submitted May 3, 2024**  
**CIK No. 0001636639**

Dear Daniel Burrows:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Joseph D. Ferraro, Esq.