

Via Facsimile and U.S. Mail  
Mail Stop 6010

July 31, 2009

C. Edward Chaplin  
Chief Financial Officer  
MBIA Inc.  
113 King Street  
Armonk, NY 10504

**Re: MBIA Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 2, 2009**  
**File Number: 001-09583**

Dear Mr. Chaplin:

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

Sincerely,

Joel Parker  
Accounting Branch Chief