

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

February 16, 2011

Mr. Joseph Brown Chief Executive Officer MBIA INC. 113 King Street Armonk, NY 10504

Re: MBIA INC.

Form 10-K filed March 1, 2010 Form 10-Q filed May 10, 2010 Form 10-Q filed November 9, 2010 Schedule 14A filed March 18, 2010 File No. 001-9583

Dear Mr. Brown:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez Accounting Branch Chief