



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

DIVISION OF  
CORPORATION FINANCE

August 11, 2017

Via E-mail

Michael S. McGavick  
Chief Executive Officer  
XL Group Ltd  
O'Hara House  
One Bermudiana Road  
Hamilton HM 08, Bermuda

**Re: XL Group Ltd**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 23, 2017**  
**File No. 1-10804**

Dear Mr. McGavick:

We refer you to our comment letter dated July 7, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Suzanne Hayes  
Assistant Director  
Division of Corporation Finance