Via Facsimile and U.S. Mail Mail Stop 6010

October 11, 2006

Mr. Albert A. Benchimol Executive Vice President and Chief Financial Officer PartnerRe Ltd. Chesney House 96 Pitts Bay Road Pembroke HM 08, Bermuda

Re: PartnerRe Ltd.

Form 10-K for Fiscal Year Ended December 31, 2005

File No. 1-14536

Dear Mr. Benchimol:

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

Sincerely,

Kevin Woody Branch Chief