Mail Stop 4720

August 3, 2009

Via Facsimile and U.S. Mail

Laurie A. Desmet Chief Accounting Officer PartnerRe Ltd. 90 Pitts Bay Road Pembroke, Bermuda HM 08

Re: PartnerRe Ltd.

Form 10-K for the Fiscal Year Ended December 31, 2008

Filed February 27, 2009 File No. 001-14536

Dear Ms. Desmot:

We have completed our review of your Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2008 and have no further comments at this time.

Sincerely,

Jeffrey Riedler Assistant Director

cc: Ethan T. James

Davis Polk & Wardwell LLP 450 Lexington Avenue New York, NY 10017