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May 2, 2008

BY FEDERAL EXPRESS

Mr. Jeffrey P. Riedler
Assistant Director
Division of Corporate Finance
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

**Re: Maiden Holdings, Ltd.
Registration Statement on Form S-1
File No. 333-146137**

Dear Mr. Riedler:

On behalf of Maiden Holdings, Ltd. (the "Company"), the undersigned respectfully requests acceleration of the above-mentioned Registration Statement on Form S-1 to May 6, 2008 at 9:00 a.m. (Eastern Time), or as soon as practicable.

In connection herewith, the Company hereby acknowledges the following:

- Should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
 - The action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
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- The Company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

/s/ Matthew M. Ricciardi
Matthew M. Ricciardi

cc: Max G. Caviet
Maiden Holdings, Ltd.
48 Par-la-Ville Road, Suite 1141
Hamilton HM 11, Bermuda
