

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

October 27, 2010

Mr. Arturo M. Raschbaum President and Chief Executive Officer Maiden Holdings, Ltd. 131 Front Street Hamilton HM 12, Bermuda

Re: Maiden Holdings, Ltd.

Form 10-K for the fiscal year ended December 31, 2009

Filed March 16, 2010

DEF 14A filed April 6, 2010

File No. 001-34042

Dear Mr. Raschbaum:

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

Sincerely,

Jeffrey Riedler Assistant Director