



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

November 22, 2017

Via E-mail

Mr. Arturo M. Raschbaum  
President and Chief Executive Officer  
Maiden Holdings, Ltd.  
13 Front Street  
Hamilton HM12, Bermuda

**Re: Maiden Holdings, Ltd.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 6, 2017**  
**File No. 001-34042**

Dear Mr. Raschbaum:

We have completed our review of your filing. 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/ Angela M. Connell

Angela M. Connell  
Accounting Branch Chief  
Office of Healthcare and Insurance