

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

DIVISION OF CORPORATION FINANCE

August 25, 2017

Mark Smith Chief Financial Officer Enstar Group Limited Windsor Place, 3rd Floor 22 Queen Street Hamilton HM JX Bermuda

> Re: Enstar Group LTD Form 10-K for the Fiscal Year Ended December 31, 2016 Filed February 27, 2017 File No. 001-33289

Dear Mr. Smith:

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 by the staff.

Division of Corporation Finance Office of Healthcare and Insurance