

**Enstar Group Limited**  
**P.O. Box HM 2267**  
**Windsor Place, 3<sup>rd</sup> Floor, 18 Queen Street**  
**Hamilton HM JX, Bermuda**

September 27, 2012

**Via EDGAR**

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Enstar Group Limited**  
**Form 10-K for the Fiscal Year Ended December 31, 2011**  
**Filed February 24, 2012**  
**File No. 001-33289**

Dear Mr. Rosenberg:

We respectfully request an additional extension of time to respond to your letter dated September 7, 2012 related to the above referenced filing to allow us additional time to consider the Staff's comments, consult with our independent public accounting firm and prepare appropriate responses. As our in-house securities counsel indicated to Ms. Hartz, we intend to provide our response on or before October 5, 2012.

Thank you for your consideration.

Sincerely,

/s/ Richard J. Harris

Richard J. Harris  
Chief Financial Officer