

CASTLEWOOD HOLDINGS LIMITED
P.O. BOX HM 2267
WINDSOR PLACE, 3RD FLOOR
18 QUEEN STREET
HAMILTON HM JX
BERMUDA

December 15, 2006

VIA FACSIMILE AND EDGAR

Securities and Exchange Commission
Attention: Mr. Jeffrey P. Riedler, Assistant Director
Division of Corporation Finance
100 F. Street N.E.
Mail Stop 6010
Washington, D.C. 20549

Re: Castlewood Holdings Limited
Registration Statement on Form S-4
File No. 333-135699

Dear Mr. Riedler:

Castlewood Holdings Limited (the "Company") hereby requests that the effectiveness of the above-captioned Registration Statement on Form S-4 be accelerated to Friday, December 15, 2006 or as soon thereafter as possible.

Please inform Robert C. Juelke of Drinker Biddle & Reath LLP, (215) 988-2759, when the Registration Statement is declared effective.

Very truly yours,

CASTLEWOOD HOLDINGS LIMITED

By: /s/ Richard J. Harris

Name: Richard J. Harris
Title: Chief Financial Officer

cc: Robert C. Juelke
John J. Oros
Robert F. Quaintance, Jr.
Mark Smith