



DIVISION OF  
CORPORATION FINANCE

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

June 26, 2024

David Sigmon  
General Counsel  
Greenlight Capital Re, Ltd.  
65 Market Street, Suite 1207, Jasmine Court  
P.O. Box 31110  
Camana Bay  
Grand Cayman, KY1-1205  
Cayman Islands

**Re: Greenlight Capital Re, Ltd.**  
**Registration Statement on Form S-3**  
**Filed June 21, 2024**  
**File No. 333-280421**

Dear David Sigmon:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance