



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

April 26, 2017

Via E-mail

Mr. Edward J. Noonan  
Chairman of the Board of Directors and Chief Executive Officer  
Validus Holdings Ltd.  
29 Richmond Road  
Pembroke, Bermuda HM 08

**Re: Validus Holdings Ltd.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 23, 2017  
File No. 001-33606**

Dear Mr. Noonan:

We have completed our review of your filings. 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