

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

DIVISION OF CORPORATION FINANCE

October 11, 2024

Audrey Taranto, Esq. General Counsel Enstar Group Limited A.S. Cooper Building, 4th Floor 26 Reid Street Hamilton HM11 Bermuda

> Re: Enstar Group Limited Preliminary Proxy Statement on Schedule 14A Filed September 30, 2024 File No. 001-33289

Dear Audrey Taranto Esq.:

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 of action by the staff.

Sincerely,

Division of Corporation Finance Office of Finance