Via Facsimile and U.S. Mail Mail Stop 6010

February 7, 2008

Mr. Richard Houghton Chief Financial Officer Aspen Insurance Holdings Ltd Maxwell Roberts Building 1 Church Street Hamilton, Bermuda HM11

Re: Aspen Insurance Holdings Ltd. Form 10-K for the Year Ended December 31, 2006 Filed February 22, 2007 File No. 001-31909

Dear Mr. Houghton:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joel Parker Accounting Branch Chief