

Mail Stop 4720

March 24, 2010

James M. Michener, Esq.
General Counsel
Assured Guaranty, Ltd.
30 Woodbourne Avenue
Hamilton HM 08
Bermuda

**Re: Assured Guaranty Ltd.
Preliminary Proxy Statement on Schedule 14A
Filed March 12, 2010
File No. 001-32141**

Dear Mr. Michener:

We have reviewed your correspondence dated March 22, 2010. This letter is to advise you that we have now completed our review of the above proxy statement. We have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Edward S. Best, Esq.
Laura D. Richman, Esq.
Mayer Brown LLP
71 S. Wacker Drive
Chicago, IL 60606