



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

January 19, 2017

Via E-mail

Mr. Robert A. Bailenson  
Chief Financial Officer  
Assured Guaranty Ltd.  
30 Woodbourne Avenue  
Hamilton, HM 08  
Bermuda

**Re: Assured Guaranty Ltd.  
Form 10-K for Fiscal Year December 31, 2015  
Filed February 26, 2016  
File No. 001-32141**

Dear Mr. Bailenson:

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/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance