Via Facsimile and U.S. Mail Mail Stop 6010

February 23, 2007

Mr. Michael O'Reilly Vice Chairman and Chief Financial Officer The Chubb Corporation 15 Mountain View Road Warren, NJ 07061-1615

Re: The Chubb Corporation Form 10-K for the Fiscal Year Ended December 31, 2005 Filed March 15, 2006 File No. 001-08661

Dear Mr. O'Reilly,

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

Sincerely,

Jim B. Rosenberg Senior Assistant Chief Accountant