Via Facsimile and U.S. Mail Mail Stop 6010

September 12, 2006

Mr. Stephen W. Lilienthal Chief Executive Officer CNA Financial Corporation CNA Center Chicago, IL 60685

Re: CNA Financial Corporation

Form 10-K for Fiscal Year Ended December 31, 2005

Filed on March 8, 2006 File No. 001-05823

Dear Mr. Lilienthal:

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

Sincerely,

Jim Atkinson Accounting Branch Chief