

Via Facsimile and U.S. Mail
Mail Stop 4720

September 30, 2009

Mr. D. Craig Mense
Chief Financial Officer
CNA Financial Corporation
333 South Wabash Avenue
Chicago, Illinois 60604

**Re: CNA Financial Corporation
Form 10-K for the Year Ended December 31, 2008
Filed on February 24, 2009
Schedule 14A
Filed on March 30, 2009
File No. 001-05823**

Dear Mr. Mense:

We have completed our review of your Form 10-K and of your Schedule 14A and have no further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief