



DIVISION OF
CORPORATION FINANCE

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

January 6, 2011

D. Craig Mense
Executive Vice President and
Chief Financial Officer
CNA Financial Corporation
333 S. Wabash
Chicago, IL 60604

**Re: CNA Financial Corporation
Form 10-Q for Quarterly Period Ended September 30, 2010
File No. 001-05823**

Dear Mr. Mense:

We have completed our review of your 10-Q and the above referenced filings and have no further comments at this time.

Sincerely,

Melissa Rocha
Branch Chief