



DIVISION OF  
CORPORATION FINANCE

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

January 15, 2021

Albert J. Miralles  
Executive Vice President and Chief Financial Officer  
CNA Financial Corporation  
151 N. Franklin  
Chicago, Illinois 60606

**Re: CNA Financial Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed February 11, 2020**  
**File No. 001-05823**

Dear Mr. Miralles:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Finance