Via Facsimile and U.S. Mail Mail Stop 4720

September 25, 2009

Mr. Jay S. Benet Vice Chairman and Chief Financial Officer The Travelers Companies, Inc. 485 Lexington Avenue, New York, NY 10017

Re: The Travelers Companies, Inc.

Form 10-K for the Year Ended December 31, 2008

File No. 1-10898

Dear Mr. Benet:

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