

Via Facsimile and U.S. Mail  
Mail Stop 6010

July 17, 2007

Mr. Philip V. Bancroft  
Chief Financial Officer  
ACE Ltd.  
17 Woodbourne Avenue  
Hamilton HM 08  
Bermuda

**Re: ACE Ltd**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed on March 1, 2007**  
**File No. 001-11778**

Dear Mr. Bancroft:

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

Sincerely,

Joel Parker  
Accounting Branch Chief