

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 13, 2008

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, 2007**  
**Filed on February 29, 2008**  
**File No. 001-11778**

Dear Mr. Bancroft:

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

Sincerely,

Joel Parker  
Accounting Branch Chief