



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 23, 2009

Via U.S. Mail and Facsimile (441-295-3997)

Evan G. Greenberg
Chairman, President and Chief Executive Officer
Ace Limited
17 Woodbourne Avenue
Hamilton HM 08
Bermuda

Re: Ace Limited
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 27, 2009
File No. 1-11778
Response Letter Filed October 8, 2009

Dear Mr. Greenberg:

We refer you to our comment letter dated August 17, 2009 regarding possible business contacts with Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Jeffrey Riedler
Assistant Director
Division of Corporation Finance