

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

July 19, 2010

Mr. Philip V. Bancroft Chief Financial Officer ACE Ltd. Bärengasse 32 Zurich, Switzerland CH-8001 98-0091805

**Re:** ACE Ltd

Form 10-K for Fiscal Year Ended December 31, 2009

Filed on February 25, 2010

Schedule 14A Filed on May 6, 2010

File No. 001-11778

Dear Mr. Bancroft:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Gus Rodriguez Accounting Branch Chief