

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 18, 2008

Dr. Helmut Perlet  
Chief Financial Officer  
Allianz SE  
Koniginstrasse 28  
80802 Munich, Germany

**Re: Allianz SE**  
**Form 20-F for the Fiscal Year Ended December 31, 2007**  
**Filed March 20, 2008**  
**File Number: 001-15154**

Dear Mr. Perlet:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief