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