

Mail Stop 6010

March 18, 2009

Wesley D. Dupont, Esquire
Senior Vice President, General Counsel and Secretary
Allied World Assurance Company Holdings, Ltd.
27 Richmond Road
Pembroke HM 08 Bermuda

**Re: Allied World Assurance Company Holdings, Ltd
Preliminary proxy statement filed March 9, 2009
File No. 001-32938**

Dear Mr. Dupont:

We have completed our review of your preliminary proxy statement and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Sean M. Ewen, Esq.
Willkie Farr & Gallagher LLP
787 Seventh Avenue
New York, New York 10019-6099

