

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

