

Via Facsimile and U.S. Mail
Mail Stop 4720

November 10, 2009

Ms. Joan H. Dillard
SVP & Chief Financial Officer
Allied World Assurance Company Holdings, Ltd.
27 Richmond Road
Pembroke HM 08, Bermuda

Re: Allied World Assurance Company Holdings, Ltd.
Form 10-K for the Fiscal Year Ended December 31, 2008
Form 10-Q for the Quarter Ended June 30, 2009
File No. 1-32938

Dear Ms. Dillard:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief