



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

January 10, 2017

Via E-mail

Mr. Thomas A. Bradley  
Executive Vice President and Chief Financial Officer  
Allied World Assurance Co Holdings, AG  
Gubelstrasse 24  
Park Tower, 15th Floor  
6300 Zug  
Switzerland

**Re: Allied World Assurance Co Holdings, AG  
Form 10-K for the Year Ended December 31, 2015  
Filed February 22, 2016  
File No. 001-32938**

Dear Mr. Bradley:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance