

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 25, 2006

Mr. Robert B. Mills  
Chief Financial Officer  
Assured Guaranty Ltd.  
30 Woodbourne Avenue  
Hamilton HM 08 Bermuda

**Re: Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 2, 2006**  
**File No. 001-32141**

Dear Mr. Mills,

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

Sincerely,

Joseph J. Roesler  
Accounting Branch Chief