



DIVISION OF  
CORPORATION FINANCE

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

March 28, 2011

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

**Re: Assured Guaranty Ltd.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Form 10-Q for Fiscal Quarter Ended September, 2010  
File No. 001-32141**

Dear Mr. Mills:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief