

Via Facsimile and U.S. Mail
Mail Stop 6010

September 12, 2006

Mr. Stephen W. Lilienthal
Chief Executive Officer
CNA Financial Corporation
CNA Center
Chicago, IL 60685

**Re: CNA Financial Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
Filed on March 8, 2006
File No. 001-05823**

Dear Mr. Lilienthal:

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

Sincerely,

Jim Atkinson
Accounting Branch Chief