



DIVISION OF
CORPORATION FINANCE

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

January 15, 2021

Albert J. Miralles
Executive Vice President and Chief Financial Officer
CNA Financial Corporation
151 N. Franklin
Chicago, Illinois 60606

Re: CNA Financial Corporation
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed February 11, 2020
File No. 001-05823

Dear Mr. Miralles:

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,

Division of Corporation Finance
Office of Finance