



DIVISION OF
CORPORATION FINANCE

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

September 11, 2024

Scott Lindquist
Executive Vice President and Chief Financial Officer
CNA Financial Corporation
151 N. Franklin
Chicago, IL 60606

Re: CNA Financial Corporation
Form 10-K for Fiscal Year Ended December 31, 2023
File No. 001-05823

Dear Scott Lindquist:

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