



DIVISION OF  
CORPORATION FINANCE

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

June 21, 2011

Via E-mail

Mr. Jay S. Benet  
Vice Chairman and Chief Financial Officer  
The Travelers Companies, Inc.  
One Tower Square-2MS  
Hartford, CT 06183

**Re: The Travelers Companies, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2010  
Filed on February 17, 2011  
File No. 001-10898**

Dear Mr. Benet:

We have reviewed your June 7, 2011 response to our May 23, 2011 comment letter and have the following comment.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response. Please furnish us a letter on EDGAR under the form type label CORRESP that keys your response to our comment.

After reviewing the information provided, we may raise additional comments and/or request that you amend your filing.

Notes to Consolidated Financial Statements  
15. Contingencies, Commitments and Guarantees  
Other Proceedings, page 235

1. Please refer to prior comment five. Regarding your proposed disclosure for lawsuits to be included under Asbestos and Environmental-Related Proceedings, where the ultimate resolution could be material to your future results of operations, please disclose your estimate of the possible loss or range of loss resulting from these lawsuits or a statement that such an estimate cannot be made, in accordance with guidance in ASC 450-20-50-4.

Mr. Jay S. Benet  
The Travelers Companies, Inc.  
June 21, 2011  
Page 2

Please contact Frank Wyman, Staff Accountant, at (202) 551-3660 or Lisa Vanjoske, Assistant Chief Accountant, at (202) 551-3614, if you have any questions regarding the comment. In this regard, do not hesitate to contact me at (202) 551-3679.

Sincerely,

/s/ Jim B Rosenberg

Jim B. Rosenberg  
Senior Assistant Chief Accountant