



DIVISION OF  
CORPORATION FINANCE

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

October 17, 2022

Peter C. Enns  
Chief Financial Officer  
Chubb Ltd  
Baerengasse 32  
Zurich, Switzerland CH- 8001

**Re: Chubb Ltd**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 4, 2022**  
**File No. 001-11778**

Dear Peter C. Enns:

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  
Disclosure Review Program