

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

DIVISION OF CORPORATION FINANCE

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