

ASSURED GUARANTY LTD  
Form 8-K  
December 09, 2011

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 8-K**

**Current Report**

**Pursuant to Section 13 or 15 (d) of the  
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported) **December 9, 2011**

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**ASSURED GUARANTY LTD.**

(Exact name of registrant as specified in its charter)

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**Bermuda**  
(State or other jurisdiction of  
incorporation or organization)

**001-32141**  
(Commission File Number)

**98-0429991**  
(I.R.S. Employer Identification No.)

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**Assured Guaranty Ltd.**

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**30 Woodbourne Avenue**

**Hamilton HM 08 Bermuda**

(Address of principal executive offices)

Registrant's telephone number, including area code: **(441) 279-5700**

**Not applicable**

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 8.01**

**Other Events**

Assured Guaranty Ltd. is filing this Current Report on Form 8-K to supplement (i) its Annual Report on Form 10-K for the period ended December 31, 2010, as amended by Amendment No. 1 on Form 10-K/A, with the Assured Guaranty Corp. December 31, 2010 Consolidated Financial Statements, as restated, which are attached as Exhibit 99.1 and incorporated by reference herein and (ii) its Quarterly Report on Form 10-Q for the period ended September 30, 2011 with the Assured Guaranty Corp. September 30, 2011 Consolidated Financial Statements, which are attached as Exhibit 99.2 and incorporated by reference herein.

**Item 9.01**

**Financial Statements and Exhibits.**

**(d) Exhibits**

| <b>Exhibit Number</b> | <b>Description</b>  |
|-----------------------|---|
| 23.1                  | Accountant s Consent  |
| 99.1                  | Assured Guaranty Corp. December 31, 2010 Consolidated Financial Statements, as restated |
| 99.2                  | Assured Guaranty Corp. September 30, 2011 Consolidated Financial Statements             |

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

ASSURED GUARANTY LTD.

By: */s/ Robert A. Bailenson*  
Name: Robert A. Bailenson  
Title: Chief Financial Officer

DATE: December 9, 2011

**EXHIBIT INDEX**

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