

ASSURED GUARANTY LTD  
Form 8-K  
April 12, 2006

**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) April 11, 2006**

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**ASSURED GUARANTY LTD.**

(Exact name of registrant as specified in its charter)

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

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

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

**Assured Guaranty Ltd.**

**30 Woodbourne Avenue**

**Hamilton HM 08 Bermuda**

(Address of principal executive offices)

Registrant's telephone number, including area code: **(441) 299-9375**

**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):

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

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

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**Item 8.01 Other Events**

On April 10, 2006, Assured Guaranty Ltd.'s wholly owned subsidiary, Assured Guaranty Re Overseas Ltd. ( AGRO ), and a number of other parties, completed a settlement with JP Morgan Chase & Co. and certain of its related entities and affiliated persons, all of which were among the defendants in the *In re: National Century Financial Enterprises Inc. Investment Litigation* now pending in the United States District Court for the Southern District of Ohio - Eastern District. AGRO expects to receive in the second quarter of 2006 approximately \$8.0 million (pre-tax) from the settlement. AGRO originally paid claims in 1999 of approximately \$41.7 million (pre-tax) related to National Century Financial Enterprises Inc. To date, including the settlement described above, the Company has recovered \$14.5 million (pre-tax). This is a partial settlement of the litigation, and the litigation will continue against other parties.

This Current Report on form 8-K contains forward-looking statements that reflect the Company's current views with respect to future events and financial performance and are made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. Such statements involve risks and uncertainties, which may cause actual results to differ materially from those set forth in these statements. Among other things, the forward-looking statements concerning the expected settlement in the second quarter could be affected by the timing of payments actually made by the settling defendants. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the dates on which they are made. The Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

**SIGNATURES**



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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/James M. Michener  
James M. Michener  
**General Counsel**

DATE: April 11, 2006