

ARCH CAPITAL GROUP LTD.  
Form 10-Q/A  
August 09, 2010

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

WASHINGTON, D.C. 20549

**FORM 10-Q/A**

(Amendment No. 1)

(Mark One)

**QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended June 30, 2010

Or

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Commission file number: 001-26456

**ARCH CAPITAL GROUP LTD.**

(Exact name of registrant as specified in its charter)

Edgar Filing: ARCH CAPITAL GROUP LTD. - Form 10-Q/A

**Bermuda**

(State or other jurisdiction of incorporation or organization)

**Not Applicable**

(I.R.S. Employer Identification No.)

**Wessex House, 45 Reid Street**

**Hamilton HM 12, Bermuda**

(Address of principal executive offices)

**(441) 278-9250**

(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

Indicate by check mark whether the Registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

The number of the registrant's common shares (par value, \$0.01 per share) outstanding as of July 30, 2010 was 49,676,650.



**QUARTERLY REPORT ON FORM 10-Q/A  
For the quarterly period ended June 30, 2010**

**EXPLANATORY NOTE**

This Form 10-Q/A (the "10-Q/A") is being filed by Arch Capital Group Ltd. ("ACGL") solely to correct printer's errors in Exhibit 101 (XBRL financial information) to ACGL's Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2010 (the "Original 10-Q") filed with the Securities and Exchange Commission (the "SEC") on August 5, 2010. Except as described above, this 10-Q/A does not change or update the disclosures set forth in the Original 10-Q and does not reflect events occurring after the filing of the Original 10-Q.

**Item 6. Exhibits**

<b>Exhibit No.</b>	<b>Description</b>
15	Accountants Awareness Letter (regarding unaudited interim financial information)
31.1	Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
32.2	Certification of Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
101	The following financial information from Arch Capital Group Ltd. s Quarterly Report for the quarter ended June 30, 2010 formatted in XBRL: (i) Consolidated Balance Sheets at June 30, 2010 and December 31, 2009; (ii) Consolidated Statements of Income for the three and six month periods ended June 30, 2010 and 2009; (iii) Consolidated Statements of Changes in Shareholders Equity for the six month periods ended June 30, 2010 and 2009; (iv) Consolidated Statements of Comprehensive Income for the six month periods ended June 30, 2010 and 2009; (v) Consolidated Statements of Cash Flows for the six month periods ended June 30, 2010 and 2009; and (vi) Notes to Consolidated Financial Statements.*

---

Filed as an exhibit to our Report on Form 10-Q, as filed with the SEC on August 5, 2010.

\* This exhibit will not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934 (15 U.S.C. 78r) , or otherwise subject to the liability of that section. Such exhibit will not be deemed to be incorporated by reference into any filing under the Securities Act or Securities Exchange Act, except to the extent that Arch Capital Group Ltd. specifically incorporates it by reference.

*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.

**ARCH CAPITAL GROUP LTD.  
(REGISTRANT)**

Date: August 9, 2010

/s/ Constantine Iordanou  
Constantine Iordanou  
President and Chief Executive Officer

(Principal Executive Officer) and Chairman of the Board of Directors

Date: August 9, 2010

/s/ John C.R. Hele  
John C.R. Hele  
Executive Vice President, Chief Financial Officer and Treasurer  
(Principal Financial and Accounting Officer)

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description</b>
15	Accountants Awareness Letter (regarding unaudited interim financial information)
31.1	Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
32.2	Certification of Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
101	The following financial information from Arch Capital Group Ltd. s Quarterly Report for the quarter ended June 30, 2010 formatted in XBRL: (i) Consolidated Balance Sheets at June 30, 2010 and December 31, 2009; (ii) Consolidated Statements of Income for the three and six month periods ended June 30, 2010 and 2009; (iii) Consolidated Statements of Changes in Shareholders Equity for the six month periods ended June 30, 2010 and 2009; (iv) Consolidated Statements of Comprehensive Income for the six month periods ended June 30, 2010 and 2009; (v) Consolidated Statements of Cash Flows for the six month periods ended June 30, 2010 and 2009; and (vi) Notes to Consolidated Financial Statements.*

---

Filed as an exhibit to our Report on Form 10-Q, as filed with the SEC on August 5, 2010.

\* This exhibit will not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934 (15 U.S.C. 78r) , or otherwise subject to the liability of that section. Such exhibit will not be deemed to be incorporated by reference into any filing under the Securities Act or Securities Exchange Act, except to the extent that Arch Capital Group Ltd. specifically incorporates it by reference.