Room 4561

Mr. Brian May Finance Director Bunzl PLC 110 Park Street London, England W1K 6NX

Re: Bunzl PLC

Form 20-F for the Fiscal Year Ended December 31, 2005

Filed April 28, 2006

Form 6-K Filed August 29, 2006

File No. 001-14868

Dear Mr. May:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner Accounting Branch Chief