

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

March 7, 2007

Mr. Pavi Binning, Finance Director Hanson PLC 1 Grosvenor Place London SW1X 7JH England

Re: Hanson PLC

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

Filed March 1, 2006 File No. 333-109672

Dear Mr. Binning:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

April Sifford Branch Chief