June 19, 2007

By U.S. Mail and Facsimile to 011 44131 626 0550

Mr. Guy Robert Whittaker Group Finance Director National Westminster Bank Plc England 135 Bishopsgate London, England EC2M 3UR

Re: National Westminster Bank Plc England

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

Filed June 22, 2006 File No. 001-09266

Dear Mr. Whittaker:

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

Sincerely,

Kevin W. Vaughn Accounting Branch Chief