

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

CORPORATION FINANCE MAIL STOP 7010

September 20, 2007

Alex Vanselow **Chief Financial Officer** BHP Billiton Limited and BHP Billiton PLC 180 Lonsdale Street Melbourne, Victoria 3000 Australia

Form 20-F for the Fiscal Year Ended June 30, 2006 Re: Filed on September 25, 2006 **Response Letter Dated September 19, 2007** File Nos. 001-09526 and 001-31714

Dear Mr. Vanselow:

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

Sincerely,

Karl Hiller **Branch Chief**