

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

Mail Stop 4561

February 16, 2007

Loren M. Starr Chief Financial Officer Amvescap PLC 1360 Peachtree Street N.E. Atlanta, Georgia 30309

Re: Amvescap PLC Form 20-F for the Fiscal Year Ended December 31, 2005 File No. 1-13908

Dear Mr. Starr:

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

Sincerely,

Sharon Blume Reviewing Accountant