



DIVISION OF
CORPORATION FINANCE

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

October 20, 2010

Mr. Steve Lucas
Finance Director
National Grid PLC
1-3 Strand
London WC2N 5EH
England

**Re: National Grid PLC
Annual Report on Form 20-F for Fiscal Year Ended March 31, 2010
Filed May 25, 2010
File No. 001-14958**

Dear Mr. Lucas:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Pierre-Marie Boury
Via Facsimile