



DIVISION OF  
CORPORATION FINANCE

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

November 1, 2012

Via E-mail

Andrew Bonfield  
Finance Director  
National Grid PLC  
1-3 Strand  
London WC2N 5EH  
England

**Re: National Grid PLC  
Form 20-F for the Fiscal Year Ended March 31, 2012  
Filed June 12, 2012  
File No. 1-14958**

Dear Mr. Bonfield:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William Thompson  
Accounting Branch Chief