

March 19, 2007

Room 4561

Mr. Brian May  
Finance Director  
Bunzl PLC  
110 Park Street  
London, England W1K 6NX

**Re: Bunzl PLC**  
**Form 20-F for the Fiscal Year Ended December 31, 2005**  
**Filed April 28, 2006**  
**Form 6-K Filed August 29, 2006**  
**File No. 001-14868**

Dear Mr. May:

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

Sincerely,

Brad Skinner  
Accounting Branch Chief