

Mail Stop 4561

August 29, 2007

By mail and facsimile to 44-20-7992-4872

Mr. Douglas J. Flint  
Group Finance Director  
HSBC Holdings plc  
8 Canada Square  
London E14 5HQ  
United Kingdom

**Re: HSBC Holdings plc**  
**Form 20-F for the fiscal year ended December 31, 2005**  
**Filed March 20, 2006**  
**File No. 001-14930**

Dear Mr. Flint:

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

Sincerely,

Donald Walker  
Sr. Assistant Chief Accountant