



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

DIVISION OF  
CORPORATION FINANCE

September 8, 2021

Iain Mackay  
Chief Financial Officer  
GlaxoSmithKline plc  
980 Great West Road  
Brentford, Middlesex TW8 9GS  
England

**Re: GlaxoSmithKline plc**  
**Form 20-F for the fiscal year ended December 31, 2020**  
**Filed March 12, 2021**  
**File No. 1-15170**

Dear Mr. Mackay:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences