



DIVISION OF
CORPORATION FINANCE

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

May 4, 2015

Via E-mail
David Rogers
Chief Accounting Officer
Aviva plc
St. Helen's, 1 Undershaft
London EC3P 3DQ, England

Re: Aviva plc
Form 20-F for the Fiscal Year Ended December 31, 2014
Filed and Amended March 16, 2015
File No. 001-34486

Dear Mr. Rogers:

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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Sharon Blume

Sharon Blume
Accounting Branch Chief