



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

March 7, 2007

Mr. Pavi Binning, Finance Director
Hanson PLC
1 Grosvenor Place
London SW1X 7JH
England

Re: Hanson PLC
Form 20-F for the Fiscal Year Ended December 31, 2005
Filed March 1, 2006
File No. 333-109672

Dear Mr. Binning:

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

Sincerely,

April Sifford
Branch Chief