



DIVISION OF  
CORPORATION FINANCE

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

March 30, 2011

Chris Lucas  
Group Finance Director  
Barclays PLC  
1 Churchill Place  
London E14 5HP, England

**Re: Barclays PLC**  
**Form 20-F**  
**Filed March 19, 2010**  
**File No. 001-09246**

Dear Mr. Lucas:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael Seaman  
Special Counsel