



DIVISION OF  
CORPORATION FINANCE

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

October 19, 2015

Mail Stop 4546

Via E-mail

Tushar Morzaria  
Group Finance Director  
Barclays PLC  
Barclays Bank PLC  
1 Churchill Place  
London E14 5HP  
United Kingdom

**Re: Barclays PLC  
Barclays Bank PLC  
Forms 20-F for the Fiscal Year Ended December 31, 2014  
Filed March 3, 2015  
File Nos. 001-09246 and 001-10257**

Dear Mr. Morzaria:

We have completed our review of your filings. 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 filings 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/ Stephanie L. Sullivan

Stephanie L. Sullivan  
Senior Assistant Chief Accountant  
Office of Financial Services