



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

DIVISION OF
CORPORATION FINANCE

February 9, 2011

Bruce Van Saun
Group Finance Director
National Westminster Bank Plc England
135 Bishopsgate
London, England EC2M 3UR

Re: National Westminster Bank Plc England
Form 20-F for Fiscal Year Ended December 31, 2009
Filed April 27, 2010
File No. 001-09266

Dear Mr. Van Saun:

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

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief