



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

March 22, 2016

Via E-mail

Ross McEwan  
Chief Executive  
National Westminster Bank Plc  
135 Bishopsgate  
London, United Kingdom  
EC2M 3UR

**Re: National Westminster Bank Plc  
Form 20-F for the Fiscal Year Ended December 31, 2014  
Filed April 30, 2015  
File No. 001-09266**

Dear Mr. McEwan:

We refer you to our comment letter dated December 17, 2015, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

Ross McEwen  
National Westminster Bank Plc  
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cc: Dietrich King  
Assistant Director  
Division of Corporation Finance

Kati Murray  
Group Finance Director  
Royal Bank of Scotland

Richard Solomon  
Group Chief Accountant  
Royal Bank of Scotland