

Mail Stop 7010

October 21, 2005

via U.S. mail and facsimile

Mr. Alan Ferguson  
The BOC Group plc  
Chertsey Road, Windlesham  
Surrey, GU20 6HJ United Kingdom

Re: The BOC Group plc  
Form 20-F for the year ended September 30, 2004  
File No. 0-10906

Dear Mr. Ferguson:

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

If you have any further questions regarding our review of your filings, please direct them to Jennifer Thompson, Staff Accountant, at (202) 551-3737 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief

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

DIVISION OF  
CORPORATION FINANCE