



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 3, 2007

Via U.S. Mail and Fax (011-44-20-7356-5731)

Mr. Hanif Lalani
Group Finance Director
British Telecommunications PLC
BT Centre
81 Newgate Street
London, EC1A 7AJ
United Kingdom

**RE: RE: British Telecommunications PLC
Form 20-F for the fiscal year ended March 31, 2007
Filed May 30, 2007
File Number 2-94004**

Dear Mr. Lalani:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director