



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

DIVISION OF
CORPORATION FINANCE

December 16, 2009

Via Mail and Fax

John Zimmerman
Chief Financial Officer
Tomkins plc
East Putney House, 84 Upper Richmond Road
London SW15 2ST United Kingdom

RE: Tomkins plc
File Number: 001-13634
Form 20-F for the Year Ended January 3, 2009

Dear Mr. Zimmerman:

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

Sincerely,

Lyn Shenk
Branch Chief