



DIVISION OF
CORPORATION FINANCE

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

March 22, 2011

Mr. David Brennan
Executive Director and Chief Executive Officer
AstraZeneca, Plc.
15 Stanhope Gate
London, W1K 1LN England

**Re: AstraZeneca, Plc.
Form 20-F for Fiscal Year Ended December 31, 2009
File No. 001-11960**

Dear Mr. Brennan:

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

Sincerely,

Melissa N. Rocha
Accounting Branch Chief