



DIVISION OF  
CORPORATION FINANCE

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

**VIA FACSIMILE AND U.S. MAIL**

November 9, 2007

Loren M. Starr  
Chief Financial Officer  
Invesco PLC  
1360 Peach Tree Street N.E.  
Atlanta, Georgia 30309

**RE: Invesco PLC  
Form 20-F for Fiscal Year Ended December 31, 2006  
File No. 1-13908**

Dear Mr. Starr:

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 Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant