



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