



DIVISION OF  
CORPORATION FINANCE

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

September 28, 2010

Mr. Loren M. Starr  
Chief Financial Officer  
Invesco Ltd.  
1555 Peachtree Street N.E., Suite 1800  
Atlanta, Georgia 30309

**RE: Invesco Ltd.  
Form 10-K for the Year Ended December 31, 2009  
Forms 10-Q for the Periods Ended March 31, 2010 and  
June 30, 2010  
Definitive Proxy Statement on Schedule 14A filed on  
March 29, 2010  
Prospectus Supplement filed on May 20, 2009  
File No. 1-13908**

Dear Mr. Starr:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker  
Accounting Branch Chief