

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

CORPORATION FINANCE

Mail Stop 3561

September 15, 2017

Coram Williams Chief Financial Officer Pearson plc 80 Strand London, WC2R 0RL United Kingdom

Re: Pearson plc

Form 20-F for the Year Ended December 31, 2016

Filed April 3, 2017 File No. 001-16055

Dear Mr. Williams:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour Branch Chief Office of Transportation and Leisure