

Our ref:
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Telephone: 020 7528 6298
Date: 12 January 2007

**Legal &
General**

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OFFICE OF INTERNATIONAL CORPORATE FINANCE

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The US Securities and Exchange Commission
Office of International Corporate Finance
450 Frith Street NW
Mail Stop 3-9
Washington DC 205-49
USA



07020466

SUPPL

Dear Sirs

12g-2(b) Submission – Exemption 82-3664

I enclose, on behalf of Legal & General Plc, an English company, the following information pursuant to the exemption from the Securities Exchange Act of 1934 amended, afforded by Rule 12g3-2(b) thereunder.

- *Q3 2006 New Business Results*

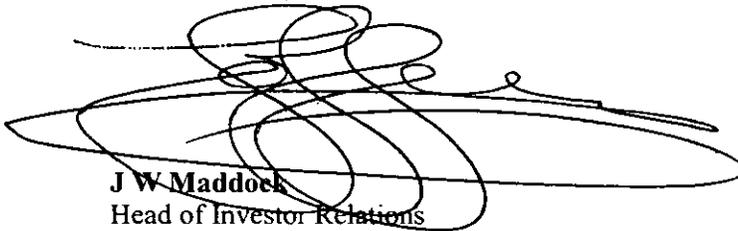
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JAN 25 2007 *E*

Please stamp and return enclosed receipt copy letter.

THOMSON
FINANCIAL

Yours faithfully,


J W Maddock
Head of Investor Relations

Enc

JW 1/23