

Our ref:
Your ref:
Telephone: 020 7528 6298
Date: 25 January 2007

**Legal &
General**

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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



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.

Q4 2006 New Business Results

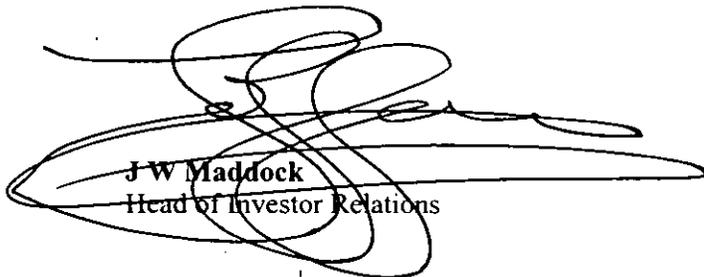
PROCESSED

FEB 12 2007

Please stamp and return enclosed receipt copy letter.

**J THOMSON
FINANCIAL**

Yours faithfully,


J W Maddock
Head of Investor Relations



Enc

END