



TESCO PLC

TESCO HOUSE, DELAMARE ROAD, CHESHUNT, HERTS. EN8 9SL
Telephone: 01992 632222 Ext.

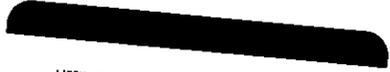
13 May 2008

BY FEDERAL EXPRESS

Mr. Paul M. Dudek, Esq.
Securities and Exchange Commission
Office of International Corporate Finance
Mail Stop 3628
100 F St., NE
Washington, D.C. 20549 U.S.A.

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2008 MAY 14 A 7:31
OFFICE OF INTERNATIONAL
CORPORATE FINANCE



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THOMSON REUTERS

Re: **Tesco PLC**
SEC File No. 082-03277

Amendment to the Application for Exemption Pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934

Dear Mr. Dudek:

Reference is hereby made to the letter (the "Application Letter") provided to the Securities and Exchange Commission (the "Commission") by Tesco PLC, a company incorporated under the laws of England and Wales (the "Company"), in order to establish an exemption from the registration requirements of Section 12(g) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), available to foreign private issuers pursuant to Rule 12g3-2(b) thereunder. With this letter, the Company hereby amends its Application Letter by confirming that it has elected to electronically publish the information required under Rule 12g3-2(b), in lieu of continuing to furnish such information to the Commission in paper format.

In accordance with paragraph (f) of Rule 12g3-2, the Company will publish on its Internet Web site, on an ongoing basis, the information as described in clauses (A), (B) or (C) of subparagraph (b)(1)(i) of Rule 12g3-2 promptly after such information is made or is required to be made public. The address of the Company's web site on which such information will be published is www.tesco.com. At a minimum, the Company will publish English translations of the following documents: (i) its annual report, including or accompanied by annual financial statements; (ii) interim reports that include financial statements; (iii) press releases; and (iv) all other communications and documents distributed directly to holders of the Company's ordinary shares.

All information and documents published by the Company under paragraph (f) of Rule 12g3-2 will be so published on the understanding that such information and documents will not be deemed "filed" with the SEC or otherwise subject to the liabilities of Section 18 of the Exchange Act and that neither this letter nor the publication of such documents and

D.E. Reid, CA (Chairman), Sir Terry Leahy (Chief Executive), R.F. Chase CBE (Deputy Chairman), G.L. Allen CBE, R.W.P. Brasher, P.A. Clarke, K.R. Cook, E.M. Davies CBE, H. Einsmann, A.T. Higginson, K.J. Hydon, T.J.R. Mason, I.J. Neville-Rolfe CMG, D.T. Potts.

J.M. Lloyd (Company Secretary)

Registered in England and Wales: No: 445790. Registered office: Tesco House, Delamare Road, Cheshunt, Herts. EN8 9SL. VAT Registration Number: GB 220 4302 51

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information shall constitute an admission for any purpose that the Company is subject to the Exchange Act.

Please acknowledge receipt of this letter and its enclosures by date-stamping the enclosed copy of this letter and returning it in the enclosed envelope.

If you have any questions with regard to this information, please contact the undersigned at +44 (0)1992 644120.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Jonathan Lloyd', written over a large, faint circular watermark or stamp.

Jonathan Lloyd
Company Secretary
TESCO PLC

END