

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

October 20, 2010

Mr. Steve Lucas Finance Director National Grid PLC 1-3 Strand London WC2N 5EH England

Re: National Grid PLC

Annual Report on Form 20-F for Fiscal Year Ended March 31, 2010

Filed May 25, 2010 File No. 001-14958

Dear Mr. Lucas:

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

Sincerely,

H. Christopher Owings Assistant Director

cc: Pierre-Marie Boury

Via Facsimile