



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

November 1, 2016

Via E-mail

Mr. Ian McHoul
Chief Financial Officer
Amec Foster Wheeler plc
Old Change House
128 Queen Victoria Street
London EC4V 4BJ
United Kingdom

**RE: Amec Foster Wheeler plc
Form 20-F for the Year Ended December 31, 2015
Filed March 23, 2016
File No. 1-36723**

Dear Mr. McHoul:

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 by the staff.

Sincerely,

/s/ John Cash

John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction