

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4720

March 2, 2017

Via E-mail
Tushar Morzaria
Group Finance Director
Barclays PLC
Barclays Bank PLC
1 Churchill Place
London E14 5HP
United Kingdom

Re: Barclays PLC

Barclays Bank PLC

Forms 20-F for the Fiscal Year Ended December 31, 2015

Filed March 1, 2016

File Nos. 001-09246 and 001-10257

Dear Mr. Morzaria:

We have completed our review of your filings. 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 of action by the staff.

Sincerely,

/s/ Stephanie L. Sullivan

Stephanie L. Sullivan Senior Technical and Policy Advisor Office of Financial Services