

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

DIVISION OF CORPORATION FINANCE

October 3, 2017

Tushar Morzaria Group Finance Director Barclays PLC Barclays Bank PLC 1 Churchill Place London E14 5HP, England

> Re: Barclays PLC Barclays Bank PLC Form 20-F for the Fiscal Year Ended December 31, 2016 Filed February 23, 2017 Form 6-K Filed July 28, 2017 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