

January 29, 2007

Mail Stop 4561

By Air Mail and facsimile 61 2 9378 3317

Mr. Ralph J. Norris  
Managing Director and Chief Executive Officer  
Commonwealth Bank of Australia  
48 Martin Place  
Sydney, New South Wales 1155  
Commonwealth of Australia

**Re: Commonwealth Bank of Australia  
Form 20-F for the Fiscal Year Ended June 30, 2005  
Filed December 15, 2005  
File No. 001-02419**

Dear Mr. Norris:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Donald A. Walker  
Senior Assistant Chief Accountant