

Mail Stop 3561

June 19, 2009

Mr. Robin Freestone
Chief Financial Officer
Pearson PLC
80 Strand
London, England WC2R 0RL

**Re: Pearson PLC
Form 20-F for the fiscal year ended December 31, 2008
Filed March 26, 2009
File No. 001-16055**

Dear Mr. Freestone:

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

Regards,

Amanda Ravitz
Branch Chief – Legal