



DIVISION OF  
CORPORATION FINANCE

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

**Mail Stop 6010**  
Via Facsimile and U.S. Mail

February 1, 2007

Mr. JP Garnier  
Chief Executive Officer  
GlaxoSmithKline plc  
980 Great West Road  
Brentford, Middlesex  
TW8 9GS England

Re: GlaxoSmithKline plc  
Form 20-F for Fiscal Year Ended December 31, 2005  
Filed March 3, 2006  
File No. 1-15170

Dear Mr. Garnier:

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

Sincerely,

A handwritten signature in black ink, appearing to read "Jim B. Rosenberg", written over a horizontal line.

Jim B. Rosenberg  
Senior Assistant Chief Accountant