

Mail Stop 3561

February 22, 2007

Mr. Roger Urwin
Group Chief Executive
National Grid PLC
1-3 Strand
London WC2N 5EH, England

**RE: National Grid PLC
Form 20-F for Fiscal Year Ended March 31, 2006
Filed June 20, 2006
File No. 1-14958**

Dear Mr. Urwin:

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

Sincerely,

William Thompson
Accounting Branch Chief