



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 26, 2007

**Via U.S. Mail and Fax (011-44-20-7356-5731)**

Mr. Hanif Lalani  
Group Finance Director  
British Telecommunications PLC  
BT Centre  
81 Newgate Street  
London, EC1A 7AJ  
United Kingdom

**RE: RE: British Telecommunications PLC  
Form 20-F for the fiscal year ended March 31, 2006  
Filed May 31, 2006  
File Number 2-94004**

Dear Mr. Lalani:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director