

YOUR REFERENCE

IN REPLY PLEASE QUOTE

DATE

HBB.70-20450256
DIRECT DIAL

As of 6 August 2007

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Division of Corporation Finance
Attention: Brian V. Breheny, Chief, Office of
Mergers & Acquisitions
Christina E. Chalk, Special Counsel, Office of
Mergers & Acquisitions
U.S. Securities and Exchange Commission
100 F Street, N.E., Washington, D.C. 20549
United States of America

Dear Mr. Breheny and Ms. Chalk:

Barclays PLC: Request for Relief in Connection with Offer for ABN AMRO Holding N.V.

We refer to the letter dated August 6, 2007 (the "**Letter**") from George H. White, a member of the firm of Sullivan & Cromwell LLP, London office, writing to you on behalf of our client Barclays PLC, a public limited company organised under the laws of England (the "**Offeror**"). In the Letter the Offeror respectfully requested that the staff (the "**Staff**") of the U.S. Securities and Exchange Commission (the "**Commission**") grant certain no-action and exemptive relief in connection with the proposed offer (the "**Offer**") by the Offeror for all of the outstanding ordinary shares ("**ABN AMRO Shares**") of ABN AMRO Holding N.V. ("**ABN AMRO**"), including ordinary shares represented by ABN AMRO American Depository Shares ("**ABN AMRO ADSs**").

This letter is rendered at your request solely in connection with the Letter and is limited to matters of Dutch law and practice as set out herein. This letter is provided incidentally to, and in the ordinary course of our practice of Dutch law in The Netherlands and does not purport to cover any aspects of U.S. law and without prejudice to our status as a "non-appearing foreign attorney" for purposes of the Commission's rules and practice.

We hereby acknowledge that we have been and are Dutch counsel to the Offeror in connection with the Offer. We have reviewed the Letter, and we believe the descriptions of

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the Dutch public offer rules applicable to the Offer and the Dutch public offer practice contained therein are accurate. The statements of the Dutch public offer rules applicable to the Offer and the Dutch public offer practice contained in the Letter consist of brief summaries only and should not be construed as a comprehensive description of all relevant issues.

If we can be of any further assistance or if you have any further questions, please do not hesitate to contact the undersigned.

Yours faithfully



H.B.W. Beerlage

Advocaat

Clifford Chance LLP

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