

VIA SEDAR

Ontario Securities Commission, as Principal
Regulator
British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission
Autorité des marchés financiers
New Brunswick Securities Commission
Nova Scotia Securities Commission
Securities Office, Prince Edward Island
Department of Government Services,
Newfoundland and Labrador

28 December 2012

Dear Sirs/Mesdames

BARCLAYS BANK PLC (the "Company")

**Re: Second Amended and Restated Pricing Supplement No. 35 to Final Short Form
Base Shelf Prospectus**

We refer to the second amended and restated pricing supplement No. 35 dated as of today's date (the "**Pricing Supplement**") to a final short form base shelf prospectus dated April 28, 2011 of Barclays Bank PLC relating to an offering of Shiller Barclays US Market Neutral Value Notes, Series 1.

We hereby consent to the reference to our name and opinion under the heading "Certain United Kingdom Tax Considerations" in the Pricing Supplement.

We confirm that we have read the Pricing Supplement and that we have no reason to believe that there are any misrepresentations in the information contained in the Pricing Supplement that are derived from our opinion referred to above or that are within our knowledge as a result of services we performed in connection with the preparation of such opinion.

This letter is solely for the information of the securities regulatory authorities to which it is addressed and is not to be referred to in whole or in part in the Pricing Supplement or in any other similar document and is not to be relied upon by any other person or for any other purpose.

Yours faithfully

A handwritten signature in cursive script that reads "Clifford Chance LLP".

Clifford Chance LLP