

SECURITIES AND EXCHANGE COMMISSION

FORM 6-K

Current report of foreign issuer pursuant to Rules 13a-16 and 15d-16 Amendments

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549**

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13A-16 OR 15D-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

December 10, 2007

Barclays Bank PLC

(Names of Registrants)

**1 Churchill Place
London E14 5HP
England**

(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b):

THIS REPORT ON FORM 6-K SHALL BE DEEMED TO BE INCORPORATED BY REFERENCE IN THE REGISTRATION STATEMENT ON FORM F-3 (NOS. 333-145845) OF BARCLAYS BANK PLC AND TO BE A PART THEREOF FROM THE DATE ON WHICH THIS REPORT IS FURNISHED, TO THE EXTENT NOT SUPERSEDED BY DOCUMENTS OR REPORTS SUBSEQUENTLY FILED OR FURNISHED.

This Report is a Report on Form 6-K filed by Barclays Bank PLC. All of the issued ordinary share capital of Barclays Bank PLC is owned by Barclays PLC.

<u>Exhibit</u>	<u>Item</u>
Exhibit 1	OPINION FROM SULLIVAN & CROMWELL LLP WITH RESPECT TO CERTAIN TAX MATTERS

December 10, 2007

Barclays Bank PLC,
1 Churchill Place,
London, E14 5HP,
England.

Ladies and Gentlemen:

We have acted as counsel to Barclays Bank PLC (the “Company”) in connection with the preparation and filing by the Company with the Securities and Exchange Commission (the “SEC”) under the Securities Act of 1933, as amended, of (1) the pricing supplements, each dated December 10, 2007, relating to the public offering by the Company of the iPath[®] GBP/USD Exchange Rate ETN due May 14, 2037, iPath[®] JPY/USD Exchange Rate ETN due May 14, 2037 and the iPath[®] EUR/USD Exchange Rate ETN due May 14, 2037 (the “Pricing Supplements”) and (2) the information supplements, each dated December 10, 2007, relating to the public offering by the Company of the iPath[®] S&P GSCI[™] Total Return Index ETN due June 12, 2036, iPath[®] Dow Jones - AIG Commodity Index Total ReturnSM ETN due June 12, 2036, iPath[®] S&P GSCI[™] Crude Oil Total Return Index ETN due August 14, 2036, iPath[®] MSCI India IndexSM ETN due December 18, 2036, iPath[®] S&P 500 CBOE BuyWrite Index ETN due May 28, 2037, iPath[®] Dow Jones - AIG Agriculture Total Return Sub-IndexSM ETN due October 22, 2037, iPath[®] Dow Jones - AIG Copper Total Return Sub-IndexSM ETN due October 22, 2037, iPath[®] Dow Jones - AIG Energy Total Return Sub-IndexSM ETN due October 22, 2037, iPath[®] Dow Jones - AIG Grains Total Return Sub-IndexSM ETN due October 22, 2037, iPath[®] Dow Jones - AIG Industrial Metals Total Return Sub-IndexSM ETN due October 22, 2037, iPath[®] Dow Jones - AIG Livestock Total Return Sub-IndexSM ETN due October 22, 2037, iPath[®] Dow Jones - AIG Natural Gas Total Return Sub-IndexSM ETN due October 22, 2037 and the iPath[®] Dow Jones - AIG Nickel Total Return Sub-IndexSM ETN due October 22, 2037, (the “Information Supplements”). The Pricing Supplements supplement the prospectus, dated August 31, 2007, and the prospectus supplement, dated September 4, 2007, filed by the Company with the SEC under the Company’s Registration Statement on Form F-3 (File No. 333-145845). The Information Supplements supplement the prospectus, dated August 31, 2007, the prospectus supplement, dated September 4, 2007, and the pricing supplements, dated September 28, 2007 (in the case of the iPath[®] S&P GSCI[™] Total Return Index ETN, iPath[®] Dow Jones - AIG Commodity Index Total ReturnSM ETN, iPath[®] S&P GSCI[™] Crude Oil Total Return Index ETN and the iPath[®] S&P 500 CBOE BuyWrite Index ETN), October 19, 2007 (in the case of the iPath[®] MSCI India IndexSM ETN) and October 23, 2007 (in the case of the iPath[®] Dow Jones - AIG Agriculture Total Return Sub-IndexSM ETN, iPath[®] Dow Jones - AIG Copper Total Return Sub-IndexSM ETN, iPath[®] Dow Jones - AIG Energy Total Return Sub-IndexSM ETN, iPath[®] Dow Jones - AIG Grains Total Return Sub-IndexSM

ETN, iPath® Dow Jones - AIG Industrial Metals Total Return Sub-IndexSM ETN, iPath® Dow Jones - AIG Livestock Total Return Sub-IndexSM ETN, iPath® Dow Jones - AIG Natural Gas Total Return Sub-IndexSM ETN and the iPath® Dow Jones - AIG Nickel Total Return Sub-IndexSM ETN), filed by the Company with the SEC under the Company' s Registration Statement on Form F-3 (File No. 333-145845)

We hereby confirm to you (1) our opinions as set forth under the heading "Supplemental Tax Considerations" in the Pricing Supplements, subject to the limitations set forth therein and (2) our opinions as set forth under the heading "Supplemental Tax Considerations" in the pricing supplements accompanying the Information Supplements, subject to the limitations set forth therein and as supplemented by the section of the Information Supplements entitled "United States Federal Tax Considerations".

Very truly yours,

SULLIVAN & CROMWELL LLP

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, each of the registrants has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

BARCLAYS BANK PLC
(Registrant)

Date: December 10, 2007

By: /s/ Marie Smith

Name: Marie Smith

Title: Assistant Secretary