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PEARSON PLC
Form 6-K
June 30, 2005

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

FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16 UNDER
THE SECURITIES EXCHANGE ACT OF 1934

For the month of June, 2005

PEARSON plc
(Exact name of registrant as specified in its charter)

N/A

(Translation of registrant's name into English)

80 Strand
London, England WC2R 0RL
44-20-7010-2000
(Address of principal executive office)

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 X

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 X

This Report includes the following documents:

1. A press release from Pearson plc announcing Half year IFRS comparatives

Thursday 30 June 2005

Pearson 2004 half year IFRS highlights

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Pearson will announce its interim results for the six months to 30 June on 25 July 2005.

Ahead of that announcement we are today providing details of our 2004 half-year comparative figures restated under International Financial Reporting Standards (IFRS). Details of our transition to IFRS, including half-year and full-year reconciliations and accounting policies, are available at www.pearson.com/ifrs.

Financial highlights

GBP millions	2004 half year		2004 full year	
	UK GAAP	IFRS	UK GAAP	IFRS
Sales	1,594	1,481	3,919	3,696
Business performance				
Adjusted operating profit	39	24	455	421
Adjusted (loss) / profit before tax	2	(16)	386	345
Adjusted (loss) / earnings	(14)	(22)	239	217
Adjusted (loss) / earnings per share	(1.8)p	(2.8)p	30.0p	27.3p
Statutory results				
Operating profit	(77)	9	231	404
(Loss) / profit before tax	(112)	(33)	171	325
Basic (loss) / earnings per share	(15.5)p	(2.5)p	11.1p	32.9p

Pearson Education

GBP millions	2004 half year		2004 full year	
	UK GAAP	IFRS	UK GAAP	IFRS
Sales				
School	466	444	1,118	1,087
Higher Education	187	186	731	729
Professional	220	220	507	507
Total	873	850	2,356	2,323
Adjusted operating profit / (loss)				
School	8	3	117	108
Higher Education	(41)	(42)	133	129
Professional	7	6	43	40
Total	(26)	(33)	293	277

Penguin

GBP millions	2004 half year		2004 full year	
	UK GAAP	IFRS	UK GAAP	IFRS
Sales	341	341	786	786
Adjusted operating profit	10	9	54	52

FT Group

GBP millions	2004 half year		2004 full year	
	UK GAAP	IFRS	UK GAAP	IFRS
Sales				
Financial Times	104	104	208	208
Other FT publishing	56	56	110	110

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IDC	130	130	269	269

Total continuing	290	290	587	587
Discontinued (Recoletos)	90		190	
Total	380		777	

Adjusted operating profit / (loss)				
Financial Times	(6)	(7)	(9)	(12)
Other FT publishing	6	6	11	10
Associates & JVs	3	3	6	6
IDC	37	29	78	62

Total continuing	40	31	86	66
Discontinued (Recoletos)	15	17	22	26
Total	55	48	108	92

For more information:

Luke Swanson / Charlotte Elston: +44 (0) 20 7010 2310
www.pearson.com/ifrs

SIGNATURE

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

PEARSON plc

Date: 30 June, 2005

By: /s/ STEPHEN JONES

 Stephen Jones
 Deputy Secretary