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ROYAL BANK OF SCOTLAND PLC

Form 424B5

August 22, 2011

Filed under Rule 424(b)(5), Registration Statement Nos. 333-162219, 333-162219-01
 Preliminary Pricing Supplement No. 110 – dated August 22, 2011 (to: Prospectus dated May 18, 2010 and Prospectus Supplement dated September 20, 2010)

| CUSIP Number | Aggregate Price Principal Amount | to Public | Selling Commission | Net Proceeds | Coupon Type | Coupon Rate | Coupon Frequency | Maturity Date | 1st Coupon Date | 1st Coupon Amount | Survival |
|--------------|----------------------------------|-----------|--------------------|--------------|-------------|----------------------|------------------|---------------|-----------------|-------------------|----------|
| 78011RCY7 | \$ | 100% | 1.075% | \$ | FIXED | 3.15% (Per Annum) | MONTHLY | 09/15/2014 | 10/15/2011 | \$3.85 | N |

Redemption Information: Non-Callable/Non-Puttable

Lead Manager and Lead Agent: RBS Securities Inc.

The Royal Bank of Scotland plc
 Offering Dates: 08/22/2011 through 08/29/2011
 Trade Date: 08/29/2011 @ 12:00 PM ET
 Settlement Date: 09/01/2011
 Minimum Denomination/Increments: \$1,000.00/\$1,000.00
 Guaranteed in full by The Royal Bank of Scotland Group plc
 Initial trades settle flat and clear SDFS: DTC Book-Entry only
 DTC Number 2230 via RBS Securities Inc.

The Royal Bank of Scotland plc
 Retail Corporate Notes
 Prospectus dated May 18, 2010
 and Prospectus Supplement dated September 20, 2010

If the maturity date or an interest payment date for any note is not a business day (as that term is defined in the prospectus supplement), principal, premium, if any, and interest for that note is paid on the next business day, and no interest will accrue from, and after, the maturity date or interest payment date.