May 9, 2007

Mr. Terry Burman Chief Executive Officer Signet Group plc 15 Golden Square London W1F 9JG England

**RE:** Signet Group plc

Form 20-F for Fiscal Year Ended January 28, 2006

File No. 1-32349

Dear Mr. Burman:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

William H. Thompson Branch Chief