



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

DIVISION OF  
CORPORATION FINANCE

January 25, 2011

Mr. Tim J. W. Tookey  
Group Finance Director  
Lloyds Banking Group plc  
25 Gresham Street  
London EC2V 7HN  
United Kingdom

**Re: Lloyds Banking Group plc**  
**Form 20-F for Fiscal Year Ended December 31, 2009**  
**Filed May 13, 2010**  
**File No. 001-15246**

Dear Mr. Tookey:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Sharon Blume  
Assistant Chief Accountant