

Mail Stop 3720

February 9, 2006

**Via U.S. Mail and Fax (011-44--20-7356-5520)**

Mr. Hanif Lalani  
Group Finance Director  
BT Group plc  
BT Centre  
81 Newgate Street  
London, EC1A 7AJ  
United Kingdom

**RE: BT Group plc  
Form 20-F for the fiscal year ended March 31, 2005  
Filed June 1, 2005  
File Number 1-08819**

Dear Mr. Lalani:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director