



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 19, 2008

Via U.S. Mail and Fax (44 020 7356 5731)

Mr. Hanif Lalani OBE
Group Finance Director
BT Group plc
81 Newgate Street, London, EC1A 7AJ
England

RE: **BT Group plc**
Form 20-F for the Fiscal Year Ended March 31, 2008
Filed May 28, 2008
File No. 1-08819

Dear Mr. Lalani:

The Division of Corporation Finance has completed its review of your Form 20-F and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director