



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 4, 2009

Mr. Tony Chanmugam  
Group Finance Director  
BT Group plc  
BT Centre  
81 Newgate Street  
London, EC1A 7AJ  
England

**RE: BT Group plc**  
**Form 20-F for the Year Ended March 31, 2009**  
**Filed May 27, 2009**  
**File No. 1-08819**

Dear Mr. Chanmugam:

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

Sincerely,

Larry Spigel  
Assistant Director