



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549

April 6, 2006

Mr. Joseph A. Tiesi
Vice President and Controller
Altria Group, Inc.
120 Park Avenue
New York, NY 10017

Re: Altria Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 10, 2006
File No. 1-8940
Response letter dated April 4, 2006

Dear Mr. Tiesi:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

April Sifford
Branch Chief

cc: Sandy Eisen