



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 28, 2011

Via U.S. Mail

W. Hildebrandt Surgner, Jr.  
Corporate Secretary and Senior Assistant General Counsel  
Altria Group, Inc.  
6601 West Broad Street  
Richmond, VA 23230

**Re: Altria Group, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 24, 2010**  
**File No. 1-8940**  
**Response Letter Filed January 19, 2011**

Dear Mr. Surgner:

We refer you to our comment letter dated December 22, 2010. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Max Webb  
Assistant Director  
Division of Corporation Finance