

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

September 27, 2018

William F. Gifford, Jr. Chief Financial Officer Altria Group, Inc. 6601 West Broad Street Richmond, Virginia 23230

Re: Altria Group, Inc.

Form 10-K for the Year Ended December 31, 2017

File No. 001-08940

Dear Mr. Gifford:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Transportation and Leisure