



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

Mail Stop 3720

October 24, 2006

Mr. Paul W G Richardson  
Group Finance Director  
WPP Group plc  
27 Farm Street  
London W1J 5RJ England

**Re: WPP Group plc**  
**Form 20-F for the Fiscal Year Ended December 31, 2005**  
**Filed June 28, 2006**

**File No. 0-16350**

Dear Mr. Richardson:

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

Sincerely,

Larry Spigel  
Assistant Director