

Mail Stop 3561

May 9, 2007

Mr. Terry Burman  
Chief Executive Officer  
Signet Group plc  
15 Golden Square  
London W1F 9JG  
England

**RE: Signet Group plc  
Form 20-F for Fiscal Year Ended January 28, 2006  
File No. 1-32349**

Dear Mr. Burman:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

William H. Thompson  
Branch Chief