



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

February 19, 2009

Guy Robert Whittaker  
Group Finance Director  
The Royal Bank of Scotland Group plc  
RBS Gogarburn  
PO Box 1000  
Edinburgh, Scotland EH12 1HQ

**Re: The Royal Bank of Scotland Group plc  
Form 20-F for Fiscal Year Ended December 31, 2007  
File No. 001-10306**

Dear Mr. Whittaker:

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

Sincerely,

Mark Webb  
Legal Branch Chief