

January 7, 2010

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

**Re: The Royal Bank of Scotland Group plc
Form 20-F for Fiscal Period Ended December 31, 2008
Forms 6-K filed August 7, 2009
File No. 001-10306**

Dear Mr. Whittaker:

We have completed our review of your Form 20-F for Fiscal Year Ended December 31, 2008 and Form 6-K filed August 7, 2009 and have no further comments at this time.

Sincerely,

Kevin W. Vaughn
Branch Chief