



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

DIVISION OF
CORPORATION FINANCE

March 10, 2011

Bruce Van Saun
Group Finance Director
The Royal Bank of Scotland Group PLC
RBS Gogarburn
PO Box 1000
Edinburgh EH12 1HQ

Re: The Royal Bank of Scotland Group PLC
Form 20-F
Filed April 27, 2010
File No. 001-10306

Dear Mr. Van Saun:

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

Sincerely,

Michael C. Volley
Staff Accountant