



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

DIVISION OF
CORPORATION FINANCE

October 27, 2016

Via E-mail

Ross McEwan
Chief Executive
The Royal Bank of Scotland Group plc
RBS Gogarburn, PO Box 1000
Edinburgh EH12 1HQ, United Kingdom

Re: The Royal Bank of Scotland Group plc
Form 20-F for the Fiscal Year Ended December 31, 2015
Filed March 24, 2016
File No. 1-10306

Dear Mr. McEwan:

We refer you to our comment letter dated September 1, 2016, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Dietrich King
Assistant Director
Division of Corporation Finance