



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 29, 2007

**VIA INTERNATIONAL MAIL AND FAX (011-44-207-705-3609)**

Mr. Jeremy Darroch  
Chief Financial Officer  
British Sky Broadcasting plc  
Grant Way, Isleworth  
Middlesex, TW7 5QD, England

**Re: British Sky Broadcasting Group plc  
Form 20-F for Fiscal Year Ended June 30, 2007  
Filed July 27, 2007**

**Form 20-F for Fiscal Year Ended June 30, 2006  
Filed July 31, 2006  
File No. 1-13488**

Dear Mr. Darroch:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director